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Executive Compensation and Benefits in the Foodservice Industry—1981

Compiled and analyzed by
LAVENTHOL & HORWATH
Certified Public Accountants
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To the reader:

The National Restaurant Association's second nationwide study of executive compensation in the foodservice industry was conducted in cooperation with Laventhol & Horwath, certified public accountants. In August 1981, the NRA mailed questionnaires inquiring about compensation packages to members of the association. This report has been compiled from the responses that contained complete data.

The excellent cooperation of NRA members has provided a considerable body of valuable information regarding base salary, bonus and/or incentives, profit sharing and other benefits for 29 positions in the administration, control and unit operation areas of the foodservice industry in the United States.

The study was conducted in response to many requests from NRA members across the country for an objective review and analysis of executive compensation packages. High personal income tax rates and the eroding effect of inflation have made it increasingly important for operators to keep abreast of the latest developments in executive compensation. The industry can continue to attract and retain the most qualified personnel only by providing executives with compensation packages structured to provide the desired after-tax income at the lowest possible cost.

The levels of compensation and benefits for the various key positions that are shown in the report should not be considered standards for the industry but do provide a basis for comparing your own policies and practices with those of companies having similar characteristics. They are not an attempt by either the NRA or Laventhol & Horwath to set or conform compensation rates for the industry. No individual company was identified in the questionnaires, and none can be identified by the information contained in the report.

We sincerely appreciate the cooperation of the NRA members who supplied the data that made this study possible. We also wish to thank the directors of the National Restaurant Association, the foodservice operators who contributed to the formulation of the questionnaire, and the personnel of Laventhol & Horwath who compiled the study. The Research Department of the NRA provided direction and advice.

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Executive Compensation and Benefits in the Foodservice Industry—1981

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Background

More than 7,000 questionnaires were mailed to NRA members, of which 539 responded with complete data. These respondents represent nearly 13,200 units, which employ more than 247,000 workers and report total sales in excess of $5 billion. Although this sample is only slightly larger than the 522 responding to *Executive Compensation and Benefits in the Foodservice Industry—1979*, the total number of units involved and the sales volumes of the contributors nearly doubled. Compensation data from the two surveys are not comparable because improvements have been made in data reporting that preclude year-to-year comparisons.

The following is a profile of the typical contributor:

- Independent
- Privately held corporation
- Full menu—tableservice operation
- Operates on a local basis
- Has a $1,300,000 median annual sales volume
- Has 285 seats
- Employs 68 people

The results shown provide the following information for 29 positions at central office, regional and unit levels:

- Base salary
- Annual bonus and/or incentive
- Annual profit sharing
- Total estimated cost of all perquisites (as listed in Exhibit 39 on page 68)

In each case, the number of positions involved, rather than the number of companies responding, is provided along with the lower quartile, median and upper quartile amounts for each position. The median and upper

and lower quartiles are calculated by first arraying all the numbers from lowest to highest and dividing them into four groups each containing an equal number of observations. The number that falls in the middle of the list is the median. The lower quartile is the value below which 25 percent of the numbers lie. The upper quartile is the value below which 75 percent of the numbers lie.

In some cases, even though the number of positions is sufficient for analysis, only one or two companies contributed the information. In such cases, a ** is inserted in place of the figure to ensure that the information contributed by these companies remains confidential.

The 29 positions (as listed on page 14) are analyzed individually by each of the following breakdowns:

Type of Organization:
- Chain—No Franchises
- Chain—Franchisor
- Franchisee—Multiple Units
- Franchisee—Single Unit
- Independent

Type of Ownership:
- Publicly Held Corporation
- Privately Held Corporation
- Partnership
- Proprietorship—Sole Owner
- Other

Type of Restaurant:
- Cafeteria—Full Menu
- Coffee Shop
- Limited Menu—No Tableservice
- Full Menu—Tableservice
- Limited Menu—Tableservice
- Other

Scope of Operation:
- Local Only
- Several Localities
- Regional
- National (U.S. Only)
- International

Annual Sales Volume:
- Less than $1,000,000
- $1,000,000 to $1,999,999
- $2,000,000 to $4,999,999
- $5,000,000 to $9,999,999
- $10,000,000 and Over

Sales Per Restaurant:
- Less than $500,000
- $500,000 to $999,999
- $1,000,000 to $1,999,999
- $2,000,000 and Over

How to use the compensation tables

To compare your unit manager's compensation, for example, with that in similar operations, turn to Exhibit 25 (page 42). Find where your operation falls in each of the six categories and compare the figures. Assuming, as an example, that your operation is an independent, privately held corporation with full menu tableservice, operating on a local basis with sales of $1,300,000 per restaurant, you will find the following information:

	Base Salary		
Your Operation	Lower Quartile	Median	Upper Quartile
Independent	$17,532	$19,677	$22,793
Privately Held Corporation	16,953	19,193	22,288
Full Menu—Tableservice	20,662	23,854	25,286
Local	16,431	19,889	25,105
$1,000,000 to $1,999,999 Per Unit	21,724	24,781	26,101

The lower and upper quartiles are given for comparison so that you can determine whether your compensation levels are higher or lower than half of the survey respondents. In general, however, the median is most useful.

Executive summary

The 1981 survey contains detailed compensation information for 29 positions in foodservice management. (See Exhibit 1 for a summary.) Highlights include:

- The median base salary for chief executive officers (CEOs) is $50,000. The median ranges from $45,500 for independent operators to $71,000 for chain organizations.
- The median cost of benefits for CEOs is $10,000.
- Among nine vice presidential positions, median base salary ranges from $35,000 for vice president/general counsel to $47,500 for vice presidents of finance and franchises.
- The median base salary is $30,000 for treasurers and $26,000 for controllers.
- Among nine unit level positions, median base salary ranges from $8,000 for headwaiter, a tipped position, to $23,100 for executive chef.

Exhibit 1
Compensation for All Positions—All Respondents[1]

	Base Salary				Annual Bonus or Incentiv		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Central Office:							
Chief Executive Officer	240	$34,000	$50,000	$75,000	125	$10,000	$20,000
Executive Vice President	106	27,264	40,000	67,500	62	5,000	12,000
Vice President of:							
Operations	134	26,700	39,000	50,000	82	4,500	10,000
Finance	50	30,000	47,500	56,050	34	5,000	10,000
Marketing	40	28,600	39,410	56,640	28	5,000	8,700
Personnel	43	26,106	38,100	50,000	27	3,875	6,000
Development	22	33,046	45,846	58,100	11	5,000	8,430
Franchises	11	42,525	47,500	52,825	8	3,000	8,412
Distribution/Purchasing	21	21,000	36,000	49,235	12	2,500	5,500
General Counsel	17	26,875	35,000	63,375	11	3,750	10,000
Real Estate	17	40,000	47,000	58,850	12	5,000	5,550
Treasurer	41	20,000	30,000	40,000	13	4,000	7,644
Controller	65	20,000	26,000	37,500	27	2,000	5,000
Unit Level:							
Unit Manager	6,726	$15,819	$17,844	$20,840	5,381	$ 1,786	$ 2,332
Assistant Manager	6,035	11,635	12,608	15,490	1,951	1,491	2,464
Night Manager	576	13,000	13,520	14,300	346	400	800
Manager Trainee	1,213	12,500	13,013	16,500	60	100	500
Maitre d'/Hostess	528	8,320	8,320	10,000	64	15	200
Headwaiter	107	7,622	8,060	10,400	51	100	500
Executive Chef	218	16,160	23,100	27,800	103	1,000	1,500
Chef	572	11,700	16,900	19,431	251	50	1,300
Head Bartender	197	9,600	12,000	14,000	80	250	1,000
Regional Level:							
Regional Manager—Operations	203	$23,183	$30,000	$42,061	141	$ 3,011	$ 7,000
Assistant Regional Manager-Operations	142	28,487	29,100	29,100	135	1,699	2,100
Regional Controller	7	27,400	27,400	30,550	7	4,110	4,110
Regional Marketing Director	21	35,200	36,600	36,600	5	2,038	2,038
Regional Manager—Distribution	10	35,500	35,500	35,500	0	*	*
Regional Personnel Director	34	27,400	32,100	32,100	10	2,700	3,405
Regional Manager—Franchise Operations	28	17,500	17,500	30,000	7	2,672	3,230

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

- The median base salary for the 6,726 unit managers, surveyed is $17,844. This figure ranges from a low of $12,536 at coffee shops to $23,853 at full menu table-service restaurants.
- The base median for management trainees is $13,013.
- Among nine regional level positions, the median base salary ranges from $17,500 for regional manager of franchise operations to $36,600 for regional marketing director.
- The proportion of companies providing all perquisites increased between 1978 and 1981.
- The number of companies offering a dental plan nearly doubled between 1978 and 1981.
- Although a relatively small proportion of companies offer deferred compensation, their number increased dramatically between 1978 and 1981.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$34,500	64	$5,000	$10,000	$20,000	171	$5,375	$10,000	$18,250
20,000	30	2,750	5,345	9,500	71	3,879	8,000	12,000
15,500	28	3,100	7,200	10,000	91	3,934	6,000	10,000
15,000	14	2,850	4,500	6,417	37	3,683	5,000	9,939
13,000	9	436	2,500	3,875	27	3,934	5,060	9,025
9,926	9	1,380	2,700	3,063	28	2,820	4,880	9,000
12,025	5	2,494	5,000	6,688	18	3,368	5,700	8,500
11,000	2	*	*	*	8	3,000	4,911	5,000
8,500	6	1,125	4,100	5,331	11	1,899	3,737	10,980
12,700	2	*	*	*	13	2,000	4,400	5,000
8,120	5	1,875	3,000	3,000	13	4,033	7,500	9,500
9,500	8	3,000	4,500	10,000	29	2,000	3,600	9,500
7,250	9	1,000	2,000	2,520	46	1,850	3,000	6,250
$ 4,636	917	$ 708	$ 990	$ 1,359	5,595	$1,313	$ 1,592	$ 4,135
2,617	535	547	695	1,516	4,877	531	1,190	2,007
1,500	39	1,500	1,500	1,500	461	1,400	2,500	3,000
500	101	680	680	1,500	962	1,650	3,000	4,500
525	38	1,500	1,820	1,820	136	500	1,040	2,000
625	21	300	1,500	1,706	54	1,000	1,000	1,920
3,000	41	780	3,000	3,900	130	1,500	3,000	5,500
1,500	109	812	2,340	2,340	318	642	1,200	2,000
2,000	25	500	1,500	2,000	118	570	1,140	2,000
$10,000	54	$1,500	$ 2,092	$ 5,000	155	$2,600	$ 4,257	$ 7,000
3,692	55	1,000	1,000	1,000	67	1,967	1,967	5,125
4,957	0	*	*	*	0	*	*	*
2,038	0	*	*	*	19	1,300	2,940	2,940
*	0	*	*	*	10	2,863	2,863	2,863
4,110	0	*	*	*	26	2,625	2,625	7,530
3,230	0	*	*	*	21	1,762	3,150	3,150

Exhibit 2
Distribution of Respondents—By Number of Restaurants

Number of Restaurants	Number of Respondents	Percent of Respondents
1	250	46%
2 to 4	142	26
5 to 9	62	12
10 to 49	49	9
50 and Over	19	4
No Response	17	3
Total	539	100%

Exhibit 3
Distribution of Respondents—By Type of Organization

Type of Organization	Number of Respondents	Percent of Respondents
Chain—No Franchises	76	14%
Chain—Franchisor	14	3
Franchisee—Multiple Units	56	10
Franchisee—Single Unit	32	6
Independent	355	66
No Response	6	1
Total	539	100%

Exhibit 4
Distribution of Respondents—By Type of Ownership

Type of Ownership	Number of Respondents	Percent of Respondents
Publicly Held Corporation	21	4%
Privately Held Corporation	413	76
Partnership	28	5
Proprietorship—Sole Owner	59	11
Other	14	3
No Response	4	1
Total	539	100%

Profile of contributors

To assess the information provided by contributors, general data were obtained concerning the size, scope, restaurant type and other characteristics of their operations. In the following section, company characteristics are summarized in order to describe the base from which the compensation and benefit data were compiled.

Number of restaurants

Exhibit 2 is a breakdown of the number of restaurants for which the executives of the respondent companies are responsible. Just under half of the contributors operated one restaurant, while only 13 percent operated 10 or more restaurants. The 68 contributors with 10 or more units significantly weighted the mean (obtained by dividing the sum of the values by the number of items used) or average number of restaurants, which was 15. The median number was just one restaurant per contributor. The number of restaurants per respondent ranged from 1 to more than 1,800. The average number of franchised units per franchisor was 145, while the median was 11 restaurants, again heavily weighted by a few large chains. A majority of these franchisors consisted of fewer than 40 units, but five respondents had more than 200 apiece and the two largest together totaled more than 2,700 franchised units.

Type of organization

Nearly two-thirds of the companies responding were independent operators, as shown in Exhibit 3. The response from chains and franchisee operations constituted 17 and 16 percent of the sample respectively.

Type of ownership

An analysis of the respondent companies by type of ownership is shown in Exhibit 4. The large number of

privately held corporations (76 percent of the sample) is indicative of the recent trend by small independent operators to incorporate. Publicly held corporations were represented by 21 respondents, only 4 percent of this sample but a significant portion of the total number of publicly held foodservice corporations in the country.

Type of restaurant

Full menu tableservice operations constituted 57 percent of the sample, as shown in Exhibit 5. Limited menu restaurants with tableservice represented 17 percent of the sample, while those without tableservice (fast food operations) accounted for 14 percent. Operators with more than one type of restaurant in operation reported the type that accounted for the largest percentage of total sales.

Geographic scope of operation

The vast majority of respondents, 390 contributors or 72 percent of the sample, reported that they operate on a local basis within one state. According to Exhibit 6, the number of firms operating within each geographic category decreased as the size of the area increased. The fewest number, 12 respondents, stated that they operate restaurants internationally.

Number of seats

Exhibit 7 illustrates the distribution of respondents by the total number of seats in their operations. While the median number of seats per contributor was 285, the mean was 1,546, heavily weighted by a few large operations. The minimum number was 32 seats, while the maximum was nearly 139,000. The largest percentage of the respondents reported having between 200 and 499 seats, although all ranges were fairly evenly represented.

Exhibit 5
Distribution of Respondents—By Type of Restaurant*

Type of Restaurant	Number of Respondents	Percent of Respondents
Cafeteria—Full Menu	31	5%
Coffee Shop	20	4
Limited Menu—No Tableservice	76	14
Full Menu—Tableservice	308	57
Limited Menu—Tableservice	90	17
Other	10	2
No Response	4	1
Total	539	100%

*Respondents with more than one type of restaurant reported the type accounting for the largest portion of sales.

Exhibit 6
Distribution of Respondents—By Scope of Operation

Scope of Operation	Number of Respondents	Percent of Respondents
Operate Locally	390	72%
Operate in Several Localities Within One or Two States	91	17
Operate Regionally	25	5
Operate Within U.S. Only	18	3
Operate Internationally	12	2
No Response	3	1
Total	539	100%

Exhibit 7
Distribution of Respondents—By Number of Seats*

Number of Seats	Number of Respondents	Percent of Respondents
Fewer Than 100	64	12%
100 to 199	121	22
200 to 499	168	31
500 to 999	77	14
1,000 and Over	85	16
No Response	24	5
Total	539	100%

*In all company operated restaurants.

Sales volume

Thirty-five percent of the contributors reported total annual sales of less than $1 million for company operated restaurants in 1981, as shown in Exhibit 8. However, a significant portion, 18 percent, reported sales of $5 million and over. With a range of $75,000 for the minimum and more than $702 million as the maximum value, the average sales volume was $10.45 million, considerably higher than the median sales figure of $1.3 million.

On a sales per unit basis (Exhibit 9), there was a nearly even split among those restaurants with sales under $500,000, those with sales between $500,000 and $999,999, and those with sales of $1 million and over.

Exhibit 8
Distribution of Respondents—By Annual Sales Volume

Sales Volume	Number of Respondents	Percent of Respondents
Less than $1,000,000	188	35%
$1,000,000 to $1,999,999	97	18
$2,000,000 to $4,999,999	95	18
$5,000,000 to $9,999,999	47	9
$10,000,000 and Over	52	9
No Response	60	11
Total	539	100%

Exhibit 9
Distribution of Respondents—By Sales Per Company Operated Restaurant

Sales Per Restaurant	Number of Respondents	Percent of Respondents
Less than $500,000	157	29%
$500,000 to $999,999	168	31
$1,000,000 to $1,999,999	100	19
$2,000,000 and Over	56	10
No Response	58	11
Total	539	100%

Number of employees

The distribution of the companies based on the number of employees is provided in Exhibit 10. The average number of employees per company was 491, ranging from 4 to 30,000. A more realistic figure is the median of 68 employees per company.

Region of the country

Nearly one-third of the companies responding are based in the North Central area of the country, as shown in Exhibit 11. All regions were well represented, however, with 117 from the West, 99 from the Northeast, 75 from the Southeast and 72 from the South Central region.

Exhibit 10
Distribution of Respondents—By Number of Employees

Number of Employees Per Company	Number of Respondents	Percent of Respondents
Fewer than 24	63	12%
25 to 49	119	22
50 to 99	120	22
100 to 249	108	20
250 and Over	94	17
No Response	35	7
Total	539	100%

Exhibit 11
Distribution of Respondents—By Region of Country

Region	Number of Respondents	Percent of Respondents
Northeast	99	19%
Southeast	75	14
North Central	169	31
South Central	72	13
West	117	22
No Response	7	1
Total	539	100%

Description of compensation statistics

Each of the survey respondents was asked to provide the following information regarding executive compensation as of August 1981:

- Base salary—guaranteed salary in dollars earned, though not necessarily received, excluding all bonuses and incentives
- Annual bonus and/or incentive
- Annual profit sharing
- Total estimated cost of all benefits

For the purpose of estimating compensation in this survey, the entire amount earned is included in the current year even though part or all of it may not actually have been paid during the year. Bonus and profit-sharing plans frequently are based on company performance during the fiscal year. As a result, there may be a lag between the time the money is earned and when it is received. Other types of plans required that bonuses be earned in predetermined annual installments over a period of years after 1981, or be placed (in part or whole) in a fund not to be paid until the executive retires or terminates employment.

Another factor that is especially notable is the trend away from cash payments toward more benefits or perquisites. To assess the current amount of these benefits, the respondents were asked to disclose the total estimated cost of all applicable benefits for each position, to be taken from the list as shown in Exhibit 39 (page 68).

The respondents were asked to provide compensation information for the following 29 positions as of August 1, 1981, after reviewing the job descriptions listed in the questionnaire in Appendix 2:

Central Office:

Chief Executive
Executive Vice President
Vice President of:
- Operations
- Finance
- Marketing
- Personnel
- Development
- Franchises
- Distribution/Purchasing
- General Counsel
- Real Estate

Treasurer
Controller

Unit Level:

Unit Manager
Assistant Manager
Night Manager
Manager Trainee
Maître d'/Hostess
Headwaiter
Executive Chef
Chef
Head Bartender

Regional Level:

Regional Manager—Operations
Assistant Regional Manager—Operations
Regional Controller
Regional Marketing Director
Regional Manager—Distribution
Regional Personnel Director
Regional Manager—Franchise Operations

While most respondents were able to classify their executives in these positions, information was received on 572 positions classified as "other." This represented 3.3 percent of the total 17,424 responses received. Among the titles included in this category were the following:

Central Office:

Vice President—Administration
Vice President—Kitchen Operation
Corporate Sales Manager
Corporate Supervisor

Unit Level:

Office Manager
Kitchen Manager
Bakery Manager
Foodservice Supervisor
Banquet Manager
Food and Beverage Director

Regional Level:

Recruiters
District Manager
District Supervisor
Financial Analyst
Training Director

Executive compensation and benefits—by individual positions

In this section, information is provided separately for each of the 29 positions listed below. The figures in each table are analyzed by each of the categories listed in "Background." This breakdown will permit readers to compare executive compensation policies and practices of their restaurant companies with those that have similar characteristics. In each exhibit, the number of positions contributing and the lower quartile, median and upper quartile are given for base salary, annual bonus and/or incentive, annual profit sharing and total estimated cost of benefits. See page 7 for a description of how to use the following exhibits.

Exhibit	Position	Page
	Central Office:	
12	Chief Executive Officer	16
13	Executive Vice President	18
14	Vice President of Operations	20
15	Vice President of Finance	22
16	Vice President of Marketing	24
17	Vice President of Personnel	26
18	Vice President of Development	28
19	Vice President of Franchises	30
20	Vice President of Distribution/Purchasing	32
21	Vice President/General Counsel	34
22	Vice President/Real Estate	36
23	Treasurer	38
24	Controller	40
	Unit Level:	
25	Unit Manager	42
26	Assistant Manager	44
27	Night Manager	46
28	Manager Trainee	48
29	Maître d'/Hostess	50
30	Headwaiter	52
31	Executive Chief	54
32	Chef	56
33	Head Bartender	58
	Regional Level*	
34	Regional Manager—Operations	60
35	Assistant Regional Manager—Operations	62
36	Regional Marketing Director	64
37	Regional Personnel Director	66

**There was insufficient data for Regional Controller, Regional Manager—Distribution and Regional Manager—Franchise Operations to analyze them by all breakdowns.*

Exhibit 12
Compensation for Chief Executive Officer[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	64	$45,000	$71,000	$100,000	39	$17,250	$30,000
Chain—Franchisor	10	41,250	67,500	84,000	6	10,000	35,100
Franchisee—Multiple Units	35	36,000	50,000	71,025	19	10,000	20,000
Franchisee—Single Unit	8	35,000	56,000	72,000	5	10,000	10,000
Independent	122	27,000	45,500	62,900	56	5,000	11,000
Type of Ownership:							
Publicly Held Corporation	11	$63,750	$95,000	$136,375	8	$20,000	$46,700
Privately Held Corporation	203	32,500	50,000	72,750	103	8,250	15,000
Partnership	9	30,000	55,000	69,000	2	*	*
Proprietorship—Sole Owner	7	21,000	35,000	63,000	3	*	3,000
Other	10	62,026	88,500	112,500	8	20,000	30,500
Type of Restaurant:							
Cafeteria—Full Menu	18	$37,026	$56,000	$ 65,800	9	$ 5,100	$15,000
Coffee Shop	15	35,750	45,000	78,750	9	7,000	15,000
Limited Menu—No Tableservice	46	36,000	54,500	87,500	25	11,250	30,000
Full Menu—Tableservice	112	30,000	50,000	75,000	56	7,500	20,000
Limited Menu—Tableservice	44	34,000	49,000	65,000	24	5,000	20,000
Other	5	30,000	36,000	57,750	2	*	*
Scope of Operation:							
Local Only	128	$26,000	$42,000	$ 64,800	59	$ 5,000	$10,000
Several Localities	68	45,000	58,000	77,500	39	11,500	20,000
Regional	21	39,300	55,000	78,000	12	10,000	27,000
National (U.S. Only)	14	53,500	92,500	125,500	9	21,405	30,000
International	9	50,625	86,000	98,750	6	17,500	25,500
Annual Sales Volume:							
Less than $1,000,000	34	$23,200	$27,250	$ 33,000	12	$ 3,000	$ 6,250
$1,000,000 to $1,999,999	35	25,000	36,000	48,000	19	2,750	10,000
$2,000,000 to $4,999,999	67	40,000	54,000	75,000	35	10,000	20,000
$5,000,000 to $9,999,999	38	41,000	65,000	86,000	20	12,500	20,525
$10,000,000 and Over	42	55,500	86,000	117,500	29	15,000	30,000
Sales Per Restaurant:							
Less than $500,000	64	$30,000	$46,250	$ 75,000	33	$ 5,625	$15,000
$500,000 to $999,999	79	31,500	50,000	72,000	38	10,000	20,000
$1,000,000 to $1,999,999	44	40,000	60,000	80,000	28	8,500	20,000
$2,000,000 and Over	31	43,039	75,000	91,300	17	10,000	15,000

*Insufficient number of positions contributing data.

[1]Please refer to "Background" for an explanation of medians and quartiles.

Upper Quartile	Annual Profit Sharing Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Estimated Cost of Benefits Total Number of Positions	Lower Quartile	Median	Upper Quartile
$44,000	17	$5,000	$10,000	$21,875	41	$8,859	$15,000	$25,000
65,100	3	*	8,000	*	7	3,499	5,000	5,200
36,750	9	1,800	5,000	20,000	30	6,025	10,000	15,000
21,250	3	*	6,300	*	7	4,100	15,000	16,750
20,000	32	3,000	10,000	24,800	85	5,000	10,000	15,000
$60,632	3	*	$10,000	*	9	$4,646	$10,000	$18,274
30,000	56	$5,000	9,500	$20,000	145	5,500	10,000	18,750
*	2	*	*	*	9	4,850	15,000	18,000
*	2	*	*	*	3	*	14,000	*
42,000	1	*	*	*	5	7,638	8,812	10,588
$30,775	1	*	*	*	13	$5,688	$12,000	$15,000
27,000	6	$3,250	$ 7,500	$14,000	12	6,000	10,000	15,000
42,000	15	4,750	10,000	22,500	33	6,012	10,000	20,000
36,000	26	3,650	15,104	28,250	79	5,000	10,000	20,000
25,000	15	2,875	7,800	8,500	33	4,850	10,000	15,000
*	1	*	*	*	1	*	*	*
$25,000	34	$5,000	$10,000	$20,000	84	$5,000	$10,000	$15,000
42,750	19	2,925	10,000	22,500	53	6,625	10,000	20,000
33,000	6	4,350	17,000	27,500	16	7,000	13,300	20,000
49,950	4	5,975	6,650	7,000	12	4,000	14,850	25,000
35,000	1	*	*	*	6	6,300	9,406	10,590
$10,000	8	$1,000	$15,750	$30,000	23	$2,475	$ 5,000	$10,900
20,000	9	2,375	8,000	10,000	24	5,000	7,400	10,000
37,000	21	4,250	16,000	21,875	51	8,000	12,000	20,000
35,000	12	3,000	9,000	15,000	28	5,500	10,000	20,000
52,400	11	5,556	10,000	23,250	31	7,715	15,000	21,250
$25,000	18	$5,000	$10,000	$17,500	46	$5,000	$ 9,0[illegible]	$13,800
32,500	24	4,300	12,000	22,500	57	5,875	10,000	20,000
40,200	10	3,000	6,988	24,500	31	5,000	10,000	19,647
34,500	9	4,250	9,000	22,600	25	8,315	10,500	24,500

Exhibit 13
Compensation for Executive Vice President[1]

	Base Salary				Annual Bonus or Incentiv		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	32	$35,000	$53,378	$ 75,400	19	$10,000	$16,789
Chain—Franchisor	9	38,750	55,000	60,000	8	5,000	15,900
Franchisee—Multiple Units	11	24,375	31,100	33,500	9	3,000	8,000
Franchisee—Single Unit	3	*	40,000	*	2	*	*
Independent	50	24,000	34,500	53,500	24	5,000	12,000
Type of Ownership:							
Publicly Held Corporation	10	$57,378	$68,770	$ 75,000	6	$10,500	$17,294
Privately Held Corporation	82	28,764	37,000	55,000	49	5,000	12,000
Partnership	3	*	35,000	*	1	*	*
Proprietorship—Sole Owner	5	18,500	24,000	24,750	3	*	2,500
Other	6	30,548	75,500	101,400	3	*	21,796
Type of Restaurant:							
Cafeteria—Full Menu	11	$24,750	$30,000	$ 40,000	4	$ 2,500	$14,000
Coffee Shop	7	24,500	32,000	48,939	5	2,675	10,000
Limited Menu—No Tableservice	20	35,000	51,000	65,000	16	5,000	10,000
Full Menu—Tableservice	43	26,000	40,000	64,375	22	6,500	13,500
Limited Menu—Tableservice	23	27,021	35,000	61,250	14	4,500	14,000
Other	2	*	*	*	1	*	*
Scope of Operation:							
Local Only	50	$24,000	$34,940	$ 55,000	29	$ 4,250	$12,000
Several Localities	27	26,000	40,000	52,750	15	8,000	10,000
Regional	15	30,000	35,000	47,000	10	3,000	10,500
National (U.S. only)	8	54,757	73,250	99,000	5	7,722	17,800
International	6	56,000	70,720	80,200	3	*	16,000
Annual Sales Volume:							
Less than $1,000,000	11	$19,500	$20,000	$ 23,250	3	*	$ 3,000
$1,000,000 to $1,999,999	15	23,750	32,000	36,250	10	$ 2,500	9,000
$2,000,000 to $4,999,999	25	30,000	35,880	43,750	20	5,000	10,000
$5,000,000 to $9,999,999	20	40,000	55,350	75,000	10	15,000	17,800
$10,000,000 and Over	27	44,274	66,040	96,000	17	5,700	16,000
Sales Per Restaurant:							
Less than $500,000	33	$25,300	$36,000	$ 52,000	23	$ 2,875	$ 8,000
$500,000 to $999,999	30	24,000	33,000	50,500	13	5,750	15,000
$1,000,000 to $1,999,999	18	34,500	50,350	75,200	12	10,000	18,900
$2,000,000 and Over	19	35,660	55,000	78,350	13	6,250	12,000

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$25,275	8	$3,000	$5,000	$ 5,690	19	$5,750	$10,000	$15,500
20,000	3	*	8,000	*	7	3,000	3,950	8,500
8,000	1	*	*	*	10	3,000	6,000	9,400
*	1	*	*	*	3	*	5,000	*
20,000	17	2,500	8,000	10,000	31	3,000	9,338	10,120
$20,900	3	*	$5,690	*	6	$9,500	$12,010	$12,854
20,000	26	$2,750	5,750	$ 9,500	56	3,000	7,400	11,500
*	0	*	*	*	3	*	8,000	*
*	1	*	*	*	2	*	*	*
*	0	*	*	*	3	*	6,353	*
*								
$20,000	1	*	*	*	8	$2,400	$ 5,176	$ 8,000
13,750	2	*	*	*	6	3,600	10,240	12,084
24,000	6	$2,500	$5,345	$ 6,095	13	4,000	9,000	11,125
24,000	11	2,500	8,000	11,250	26	5,000	10,000	19,000
16,900	10	1,350	7,250	9,000	18	3,000	5,750	7,750
*	0	*	*	*	0	*	*	*
$20,000	17	$2,125	$4,000	$ 8,000	30	$2,750	$ 5,676	$10,000
14,250	8	4,000	5,750	10,000	20	5,000	9,000	12,000
20,550	4	700	9,000	10,000	11	3,499	7,300	12,000
20,797	1	*	*	*	5	6,000	13,689	13,862
*	0	*	*	*	5	2,787	7,500	9,375
*	2	*	*	*	8	$2,200	$ 5,250	$10,000
$17,500	4	$ 700	$6,500	$ 8,000	10	2,250	4,000	5,000
13,000	12	2,500	3,250	6,500	16	5,000	7,460	10,000
20,000	5	1,525	6,500	9,125	14	5,750	10,000	16,960
25,575	6	5,345	11,500	15,000	18	4,475	12,000	17,000
$14,250	8	$1,000	$3,500	$ 4,000	25	$4,000	$ 7,500	$10,360
21,347	8	700	5,750	8,000	18	2,450	6,750	10,000
26,100	5	3,125	5,690	8,922	10	3,250	9,500	11,960
18,750	9	2,750	8,000	13,500	15	4,666	9,400	20,000

Exhibit 14
Compensation for Vice President of Operations[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	55	$33,750	$42,900	$60,000	38	$8,000	$10,000
Chain—Franchisor	11	28,950	40,000	57,750	9	6,000	14,000
Franchisee—Multiple Units	16	24,000	33,500	36,000	10	7,250	11,500
Franchisee—Single Unit	4	30,000	50,000	50,000	4	5,000	10,000
Independent	46	21,000	32,500	48,000	20	2,000	4,000
Type of Ownership:							
Publicly Held Corporation	11	$47,501	$57,000	$70,500	9	$2,817	$10,000
Privately Held Corporation	108	26,000	35,500	48,000	62	4,000	10,000
Partnership	4	24,000	32,500	35,000	3	*	8,000
Proprietorship—Sole Owner	1	*	*	*	0	*	*
Other	10	40,380	61,750	65,200	8	9,101	16,500
Type of Restaurant:							
Cafeteria—Full Menu	16	$30,000	$39,800	$45,000	7	$ 2,000	$4,000
Coffee Shop	7	25,000	35,000	37,000	7	2,500	4,000
Limited Menu—No Tableservice	26	31,000	39,500	54,800	15	8,625	14,000
Full Menu—Tableservice	50	26,000	42,500	54,000	32	3,000	11,000
Limited Menu—Tableservice	31	30,000	35,000	50,000	19	6,875	10,000
Other	4	16,000	19,100	20,000	2	*	*
Scope of Operation:							
Local Only	46	$20,000	$35,000	$48,000	18	$2,500	$10,000
Several Localities	48	26,000	36,500	47,000	34	4,000	9,000
Regional	16	33,000	35,000	46,200	11	7,375	15,000
National (U.S. Only)	13	31,500	57,000	71,100	9	9,326	10,000
International	11	39,504	49,126	61,750	10	2,000	9,500
Annual Sales Volume:							
Less than $1,000,000	5	$17,125	$18,200	$18,200	4	$1,000	$ 4,500
$1,000,000 to $1,999,999	12	14,400	21,000	25,000	7	1,750	2,500
$2,000,000 to $4,999,999	30	26,000	35,500	50,000	18	4,000	10,000
$5,000,000 to $9,999,999	24	30,000	38,950	48,000	12	5,000	10,000
$10,000,000 and Over	50	35,500	44,753	61,875	36	8,080	14,175
Sales Per Restaurant:							
Less than $500,000	38	$25,000	$34,500	$49,000	23	$3,750	$ 7,500
$500,000 to $999,999	37	26,000	35,000	49,781	26	5,000	10,000
$1,000,000 to $1,999,999	32	35,000	40,800	46,500	21	8,500	12,000
$2,000,000 and Over	15	27,500	48,000	60,438	8	5,000	15,000

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$21,500	9	$2,250	$ 3,100	$ 5,172	32	$4,000	$ 6,200	$10,425
15,000	4	5,000	6,500	7,000	8	3,000	3,357	5,000
15,000	3	*	8,200	*	12	4,000	5,600	8,000
10,000	2	*	*	*	4	5,000	5,000	5,000
12,000	8	7,200	10,000	10,000	33	3,000	8,000	10,150
$18,450	3	*	$ 5,229	*	9	$3,988	$ 5,000	$ 9,569
15,000	24	$5,000	7,350	$10,000	74	3,632	6,000	10,000
*	0	*	*	*	3	*	8,000	*
*	0	*	*	*	1	*	*	*
21,055	1	*	*	*	4	3,050	7,044	8,060
$11,750	0	*	*	*	11	$1,700	$ 6,000	$ 6,772
6,250	2	*	*	*	7	4,000	6,000	6,800
15,500	7	$2,925	$ 5,400	$ 8,500	19	3,462	5,000	8,000
21,500	9	3,575	7,200	7,800	31	4,743	8,060	12,500
13,425	10	6,500	7,500	10,000	22	3,000	5,000	9,000
*	0	*	*	*	1	*	*	*
$15,000	8	$2,000	$ 6,600	$ 7,200	29	$3,150	$ 6,029	$11,550
15,500	12	3,000	7,500	10,000	33	4,807	6,000	8,000
15,000	3	*	8,000	*	10	3,250	6,000	9,500
18,637	3	*	5,000	*	10	4,000	5,010	13,275
21,277	2	*	*	*	9	1,700	3,050	7,795
$ 5,000	0	*	*	*	5	$3,750	$ 6,400	$ 7,660
10,250	1	*	*	*	7	2,750	3,000	5,000
14,500	10	$6,450	$ 8,750	$10,000	19	5,000	5,200	9,500
12,900	4	2,000	4,500	6,000	18	4,000	6,000	9,000
21,500	10	2,850	5,000	6,114	30	3,357	6,525	11,212
$10,000	8	$3,000	$ 7,500	$ 7,500	29	$3,187	$ 5,000	$ 6,312
27,500	9	3,575	8,000	10,000	24	3,737	5,600	8,060
15,000	4	450	8,000	14,000	17	5,000	10,000	14,829
20,000	4	2,000	5,500	6,000	10	3,332	8,000	13,500

Exhibit 15
Compensation for Vice President of Finance[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	24	$30,000	$52,865	$65,000	17	$ 7,000	$12,600
Chain—Franchisor	6	30,500	45,000	51,500	5	6,250	10,000
Franchisee—Multiple Units	5	22,250	36,500	50,075	3	*	1,500
Franchisee—Single Unit	1	*	*	*	1	*	*
Independent	13	22,250	31,200	40,000	8	2,000	5,000
Type of Ownership:							
Publicly Held Corporation	10	$50,500	$53,020	$55,550	8	$ 2,000	$12,000
Privately Held Corporation	34	25,500	38,250	50,000	22	4,250	6,750
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	1	*	*	1	0	*	*
Other	5	36,960	70,950	78,713	4	12,195	15,255
Type of Restaurant:							
Cafeteria—Full Menu	8	$30,000	$42,500	$56,364	2	*	*
Coffee Shop	4	25,000	46,345	52,690	3	*	$ 6,000
Limited Menu—No Tableservice	9	37,375	54,600	63,925	7	$ 9,375	11,400
Full Menu—Tableservice	20	29,000	45,000	56,000	17	2,000	6,000
Limited Menu—Tableservice	7	25,500	50,000	50,760	4	10,000	11,500
Other	2	*	*	*	1	*	*
Scope of Operation:							
Local Only	13	$21,250	$32,280	$40,000	8	$ 5,000	$ 5,500
Several Localities	15	29,750	50,000	54,975	10	1,295	4,750
Regional	6	24,000	35,000	51,850	3	*	10,000
National (U.S. Only)	11	37,500	52,690	55,250	8	6,000	13,800
International	5	51,500	56,364	67,304	5	5,674	13,000
Annual Sales Volume:							
Less than $1,000,000	3	*	$19,200	*	3	*	$ 5,000
$1,000,000 to $1,999,999	2	*	*	*	2	*	*
$2,000,000 to $4,999,999	6	$25,600	38,250	$45,000	4	$ 1,000	6,750
$5,000,000 to $9,999,999	10	24,500	32,500	37,500	6	1,750	14,750
$10,000,000 and Over	27	40,000	53,040	65,475	18	8,000	12,397
Sales Per Restaurant:							
Less than $500,000	12	$30,000	$50,000	$53,040	6	$ 6,000	$11,097
$500,000 to $999,999	13	25,500	50,000	59,091	10	5,000	6,000
$1,000,000 to $1,999,999	14	29,100	40,000	54,000	11	1,875	12,600
$2,000,000 and Over	9	23,000	40,000	54,750	6	3,000	10,500

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$15,000	7	$2,756	$4,000	$5,184	17	$4,184	$9,000	$13,793
16,846	2	*	*	*	4	2,700	4,332	5,000
*	2	*	*	*	4	1,750	5,275	6,050
*	1	*	*	*	1	*	*	*
5,000	2	*	*	*	10	2,200	3,750	4,500
$13,000	3	*	$3,000	*	8	$3,737	$9,377	$10,875
10,000	10	$2,850	4,500	$6,050	26	3,582	5,000	7,025
*	0	*	*	*	0	*	*	*
*	1	*	*	*	0	*	*	*
15,511	0	*	*	*	3	*	5,681	*
*	0	*	*	*	6	$2,875	$4,500	$ 5,340
*	3	*	$5,000		4	4,000	7,500	10,000
$12,296	3	*	2,700	*	4	2,700	5,275	6,050
15,000	6	$2,375	4,867	$6,417	17	2,400	4,735	10,656
13,000	2	*	*	*	6	4,332	6,500	8,877
*	0	*	*	*	0	*	*	*
$15,000	3	*	$7,100	*	8	$2,200	$4,500	$ 5,681
10,000	5	$1,987	3,000	$3,000	12	3,000	4,867	5,000
*	2	*	*	*	4	3,665	6,000	8,000
15,511	4	2,026	3,500	4,000	10	4,500	9,937	13,586
14,500	0	*	*	*	3	*	2,700	*
*	0	*	*	*	3	*	$2,200	*
*	0	*	*	*	1	*	*	*
$ 7,500	2	*	*	*	4	$3,500	4,750	$ 5,000
19,750	3	*	$5,000	*	8	4,000	4,500	5,000
15,000	9	$2,775	3,000	$4,750	19	3,719	8,000	13,380
$12,597	2	*	*	*	8	$3,000	$4,500	$ 6,050
8,750	4	$3,000	$4,367	$5,735	11	2,200	4,500	6,250
19,625	4	1,750	2,513	3,000	10	2,875	8,500	10,437
15,000	4	4,000	6,050	7,100	6	3,582	5,340	9,840

Exhibit 16
Compensation for Vice President of Marketing[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	23	$29,950	$40,040	$58,350	16	$7,827	$ 9,250
Chain—Franchisor	6	29,300	47,500	57,500	6	2,000	8,500
Franchisee—Multiple Units	1	*	*	*	1	*	*
Franchisee—Single Unit	1	*	*	*	1	*	*
Independent	9	16,125	30,000	31,624	4	2,000	6,500
Type of Ownership:							
Publicly Held Corporation	7	$33,700	$38,620	$42,030	5	$1,107	$ 8,000
Privately Held Corporation	23	21,000	30,498	50,000	15	3,500	8,000
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	1	*	*	*	0	*	*
Other	9	52,785	59,400	67,750	8	9,100	13,000
Type of Restaurant:							
Cafeteria—Full Menu	4	$16,500	$31,249	$32,000	2	*	*
Coffee Shop	3	*	38,820	*	1	*	*
Limited Menu—No Tableservice	13	25,900	40,000	53,425	10	$6,500	$10,242
Full Menu—Tableservice	14	27,900	44,000	54,750	10	2,500	11,050
Limited Menu—Tableservice	5	31,250	40,040	60,260	4	2,000	7,913
Other	1	*	*	*	1	*	*
Scope of Operation:							
Local Only	7	$16,250	$30,000	$53,750	3	*	$15,000
Several Localities	12	22,000	29,200	48,700	9	$2,000	5,000
Regional	7	26,500	40,000	42,875	6	3,500	8,700
National (U.S. Only)	8	35,000	43,410	56,640	5	4,000	7,827
International	6	35,269	62,500	68,500	5	8,275	13,000
Annual Sales Volume:							
Less than $1,000,000	1	*	*	*	0	*	*
$1,000,000 to $1,999,999	4	$18,000	$30,000	$30,000	3	*	$ 4,000
$2,000,000 to $4,999,999	2	*	*	*	2	*	*
$5,000,000 to $9,999,999	6	16,712	28,000	40,500	3	$4,250	6,000
$10,000,000 and Over	25	32,750	48,000	59,850	19	7,620	9,400
Sales Per Restaurant:							
Less than $500,000	11	$27,700	$38,820	$56,100	9	$3,500	$ 8,000
$500,000 to $999,999	11	20,750	35,000	51,525	5	4,000	7,827
$1,000,000 to $1,999,999	12	30,000	44,000	51,500	9	6,100	10,485
$2,000,000 and Over	4	18,000	54,000	58,000	4	4,000	10,000

*Insufficient number of positions contributing data

[1]Please refer to "Background" for an explanation of medians and quartiles

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$13,000	6	$228	$ 865	$1,703	16	$4,559	$7,877	$ 9,100
12,000	2	*	*	*	4	2,000	3,450	4,000
*	0	*	*	*	0	*	*	*
*	1	*	*	*	1	*	*	*
6,000	0	*	*	*	6	2,277	7,000	12,811
$ 6,225	3	*	$ 906	*	5	$3,942	$7,755	$ 8,689
11,000	5	$319	4,000	$4,750	17	3,250	5,000	9,000
*	0	*	*	*	0	*	*	*
*	0	*	*	*	1	*	*	*
17,000	1	*	*	*	4	2,900	7,080	9,100
*	0	*	*	*	2	*	*	*
*	1	*	*	*	3	*	$5,000	*
$12,640	4	$307	$1,662	$2,500	8	$2,900	6,500	$ 8,000
15,000	4	150	2,203	3,500	10	3,868	6,829	16,061
6,000	0	*	*	*	4	2,000	6,407	7,755
*	0	*	*	*	0	*	*	*
*	1	*	*	*	5	$4,250	$5,000	$13,716
$ 6,225	4	$150	$1,662	$2,500	7	3,857	8,000	10,625
9,700	0	*	*	*	4	2,000	5,500	8,000
9,820	3	*	906	*	6	3,868	6,500	9,352
18,127	1	*	*	*	5	1,891	5,060	7,081
*	0	*	*	*	0	*	*	*
*	1	*	*	*	3	*	$4,000	*
*	1	*	*	*	1	*	*	*
$ 9,750	1	*	*	*	6	$2,375	4,500	$10,811
13,000	6	$228	$1,703	$3,000	16	4,000	8,500	9,100
$13,750	2	*	*	*	9	$2,225	$5,060	$ 7,939
8,182	4	$906	$3,000	$3,500	8	3,737	4,500	9,000
12,570	3	*	307	*	7	3,750	8,000	10,625
15,000	0	*	*	*	2	*	*	*

Exhibit 17
Compensation for Vice President of Personnel[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	27	$31,150	$40,000	$52,800	18	$4,600	$ 6,750
Chain—Franchisor	4	24,700	30,000	35,000	4	2,000	3,750
Franchisee—Multiple Units	2	*	*	*	1	*	*
Franchisee—Single Unit	1	*	*	*	0	*	*
Independent	9	12,810	16,000	39,753	4	360	4,250
Type of Ownership:							
Publicly Held Corporation	7	$35,025	$40,000	$52,905	5	$1,349	$ 4,200
Privately Held Corporation	25	24,775	31,000	36,750	14	2,750	5,000
Partnership	1	*	*	*	0	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	10	40,640	50,200	61,600	8	6,660	8,201
Type of Restaurant:							
Cafeteria—Full Menu	5	$17,625	$31,200	$40,803	2	*	*
Coffee Shop	5	31,000	35,000	45,875	4	$3,000	$ 5,500
Limited Menu—No Tableservice	12	25,000	38,340	50,000	9	2,925	6,840
Full Menu—Tableservice	13	26,850	40,000	49,033	8	4,000	6,330
Limited Menu—Tableservice	7	13,350	34,000	46,500	2	*	*
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	7	$12,360	$14,500	$31,050	2	*	*
Several Localities	12	25,000	30,600	38,100	6	$1,232	$ 4,600
Regional	7	22,750	40,000	47,025	5	3,125	6,000
National (U.S. Only)	10	33,000	40,000	56,310	7	3,750	6,840
International	7	41,503	50,400	59,950	6	4,250	7,617
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	1	*	*	*	1	*	*
$2,000,000 to $4,999,999	0	*	*	*	0	*	*
$5,000,000 to $9,999,999	5	$19,500	$31,000	$45,250	3	*	$15,000
$10,000,000 and Over	32	31,200	40,000	50,400	22	$4,100	6,000
Sales Per Restaurant:							
Less than $500,000	13	$26,406	$31,000	$49,875	7	$1,590	$ 5,000
$500,000 to $999,999	9	35,775	40,000	48,501	7	3,875	5,000
$1,000,000 to $1,999,999	14	31,100	39,290	51,350	10	5,000	10,520
$2,000,000 and Over	3	*	46,130	*	2	*	*

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$12,250	7	$1,000	$2,682	$3,313	17	$2,875	$6,552	$ 9,750
5,000	1	*	*	*	2	*	*	*
*	1	*	*	*	2	*	*	*
*	0	*	*	*	0	*	*	*
5,000	0	*	*	*	7	2,527	4,000	6,450
$14,550	3	*	$2,682	*	5	$1,233	$9,000	$11,531
5,500	5	$1,425	3,000	$3,750	19	2,955	4,500	7,025
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
9,735	1	*	*	*	4	2,200	6,259	6,552
*	0	*	*	*	2	*	*	*
$ 6,000	3	*	$4,000	*	5	$4,000	$5,000	$ 8,750
9,445	3	*	2,700	*	6	3,480	6,375	7,350
10,500	3	*	2,520	*	9	1,473	6,552	15,825
*	0	*	*	*	5	2,580	4,500	5,600
*	0	*	*	*	0	*	*	*
*	1	*	*	*	4	$2,820	$4,250	$ 4,500
$ 5,000	3	*	$1,000	*	7	1,120	6,050	9,275
6,000	1	*	*	*	4	3,000	6,000	8,000
10,370	3	*	3,000	*	8	4,000	7,000	12,375
9,155	1	*	*	*	5	1,787	2,500	5,100
*	0	*	*	*	0	*	*	*
*	0	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	4	$3,000	$8,150	$12,300
$ 9,155	8	$1,000	$2,691	$3,000	21	2,875	5,967	8,750
$ 8,865	1	*	*	*	9	$4,000	$4,500	$ 5,665
6,165	5	$1,380	$2,682	$2,920	7	2,133	6,552	7,525
16,500	2	*	*	*	9	2,625	8,000	11,475
*	0	*	*	*	1	*	*	*

Exhibit 18
Compensation for Vice President of Development[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	9	$41,250	$56,200	$61,000	6	$6,413	$ 9,215
Chain—Franchisor	5	33,125	50,000	50,000	3	*	11,000
Franchisee—Multiple Units	3	*	33,592	*	1	*	*
Franchisee—Single Unit	0	*	*	*	0	*	*
Independent	5	21,150	40,000	41,500	1	*	*
Type of Ownership:							
Publicly Held Corporation	6	$33,750	$50,000	$55,500	3	*	$11,000
Privately Held Corporation	11	30,853	40,000	45,423	4	$4,000	5,000
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	1	*	*	*	0	*	*
Other	4	56,200	65,925	67,500	4	7,827	12,761
Type of Restaurant:							
Cafeteria—Full Menu	2	*	*	*	0	*	*
Coffee Shop	1	*	*	*	1	*	*
Limited Menu—No Tableservice	9	$30,625	$35,000	$53,400	4	$5,000	$11,765
Full Menu—Tableservice	6	40,000	46,000	55,500	3	*	11,000
Limited Menu—Tableservice	2	*	*	*	1	*	*
Other	1	*	*	*	1	*	*
Scope of Operation:							
Local Only	2	*	*	*	0	*	*
Several Localities	5	$21,450	$33,592	$38,398	2	*	*
Regional	1	*	*	*	1	*	*
National (U.S. Only)	8	42,000	50,000	61,000	5	$7,207	$10,000
International	6	33,750	51,446	60,275	3	*	17,093
Annual Sales Volume:							
Less than $1,000,000	1	*	*	*	1	*	*
$1,000,000 to $1,999,999	1	*	*	*	0	*	*
$2,000,000 to $4,999,999	2	*	*	*	0	*	*
$5,000,000 to $9,999,999	1	*	*	*	1	*	*
$10,000,000 and Over	16	$33,592	$48,346	$61,000	9	$5,500	$ 8,430
Sales Per Restaurant:							
Less than $500,000	7	$26,909	$32,500	$39,244	4	$4,000	$ 6,715
$500,000 to $999,999	6	48,346	55,000	60,500	3	*	7,827
$1,000,000 to $1,999,999	6	35,000	42,500	47,500	3	*	11,000
$2,000,000 and Over	3	*	42,000	*	1	*	*

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$12,550	2	*	*	*	6	$2,468	$6,534	$8,500
*	1	*	*	*	5	2,550	5,000	5,000
*	1	*	*	*	3	*	6,050	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	4	1,660	5,000	5,000
*	2	*	*	*	5	$3,184	$5,000	$8,000
$ 5,000	3	*	$5,000	*	10	3,015	5,034	7,025
*	0	*	*	*	0	*	*	*
*	0	*	*	*	1	*	*	*
17,093	0	*	*	*	2	*	*	*
*	0	*	*	*	2	*	*	*
*	1	*	*	*	1	*	*	*
$13,100	2	*	*	*	8	$3,000	$5,034	$6,050
*	2	*	*	*	4	1,200	4,368	5,000
*	0	*	*	*	1	*	*	*
*	0	*	*	*	1	*	*	*
*	1	*	*	*	2	*	*	*
*	1	*	*	*	5	$1,992	$6,050	$9,012
*	0	*	*	*	1	*	*	*
10,750	3	*	$5,000	*	6	4,368	7,034	9,075
*	0	*	*	*	4	1,660	2,700	3,000
*	0	*	*	*	1	*	*	*
*	0	*	*	*	1	*	*	*
*	1	*	*	*	2	*	*	*
*	0	*	*	*	1	*	*	*
$13,825	4	$2,425	$3,850	$5,000	12	$2,400	$4,685	$6,050
$ 8,430	1	*	*	*	6	$2,700	$4,719	$5,559
*	2	*	*	*	5	2,179	5,000	8,750
*	2	*	*	*	6	3,100	6,500	8,500
*	0	*	*	*	1	*	*	*

Exhibit 19
Compensation for Vice President of Franchises[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain--No Franchises	**	**	$53,500	**	4	$3,000	$ 9,400
Chain—Franchisor	**	**	45,000	**	3	*	7,000
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	1	*	*	*	1	*	*
Independent	0	*	*	*	0	*	*
Type of Ownership:							
Publicly Held Corporation	1	*	*	*	0	*	*
Privately Held Corporation	**	**	$45,500	**	5	$2,250	$ 7,000
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	4	$47,500	52,050	$52,100	3	*	9,024
Type of Restaurant:							
Cafeteria—Full Menu	0	*	*	*	0	*	*
Coffee Shop	2	*	*	*	2	*	*
Limited Menu—No Tableservice	**	**	$49,750	**	5	$3,450	$ 9,024
Full Menu—Tableservice	0	*	*	*	0	*	*
Limited Menu—Tableservice	**	*	55,000	*	1	*	*
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	0	*	*	*	0	*	*
Several Localities	3	*	$46,000	*	3	*	$11,000
Regional	1	*	*	*	1	*	*
National (U.S. Only)	2	*	*	*	2	*	*
International	**	**	52,100	**	2	*	*
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	1	*	*	*	1	*	*
$5,000,000 to $9,999,999	0	*	*	*	0	*	*
$10,000,000 and Over	**	**	$49,750	**	7	$2,750	$ 7,800
Sales Per Restaurant:							
Less than $500,000	**	**	$46,750	**	6	$2,500	$ 8,412
$500,000 to $999,999	1	*	*	*	1	*	*
$1,000,000 to $1,999,999	2	*	*	*	1	*	*
$2,000,000 and Over	0	*	*	*	0	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$11,000	0	"	"	"	4	$4,000	$5,911	$7,000
"	1	"	"	"	3	"	5,000	"
"	0	"	"	"	0	"	"	"
"	1	"	"	"	1	"	"	"
"	0	"	"	"	0	"	"	"
"	0	"	"	"	1	"	"	"
$16,750	2	"	"	"	5	$3,250	$5,000	$6,500
"	0	"	"	"	0	"	"	"
"	0	"	"	"	0	"	"	"
"	0	"	"	"	2	"	"	"
"	0	"	"	"	0	"	"	"
"	1	"	"	"	2	"	"	"
$10,506	0	"	"	"	3	"	$5,000	"
"	0	"	"	"	0	"	"	"
"	1	"	"	"	3	"	4,823	"
"	0	"	"	"	0	"	"	"
"	0	"	"	"	0	"	"	"
"	1	"	"	"	1	"	"	"
"	0	"	"	"	1	"	"	"
"	1	"	"	"	2	"	"	"
"	0	"	"	"	4	$2,000	$4,911	$5,000
"	0	"	"	"	0	"	"	"
"	0	"	"	"	0	"	"	"
"	1	"	"	"	1	"	"	"
"	0	"	"	"	0	"	"	"
$ 9,518	1	"	"	"	7	$3,500	$5,000	$5,500
$10,012	1	"	"	"	5	$2,250	$4,000	$4,617
"	1	"	"	"	1	"	"	"
"	0	"	"	"	2	"	"	"
"	0	"	"	"	0	"	"	"

Exhibit 20
Compensation for Vice President of Distribution/Purchasing[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	11	$29,187	$47,900	$50,525	5	$5,256	$8,500
Chain—Franchisor	5	17,625	27,500	32,225	4	1,000	3,250
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	1	*	*	*	1	*	*
Independent	4	11,000	30,000	36,000	2	*	*
Type of Ownership:							
Publicly Held Corporation	4	$17,500	$49,990	$50,300	2	*	*
Privately Held Corporation	13	21,000	33,800	36,750	7	$1,375	$5,000
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	4	11,000	50,700	53,500	3	*	9,390
Type of Restaurant:							
Cafeteria—Full Menu	4	$11,000	$36,510	$37,020	2	*	*
Coffee Shop	2	*	*	*	1	*	*
Limited Menu—No Tableservice	9	17,625	32,250	46,175	5	$1,125	8,500
Full Menu—Tableservice	4	24,000	42,250	47,500	2	*	*
Limited Menu—Tableservice	2	*	*	*	2	*	*
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	2	*	*	*	0	*	*
Several Localities	8	$24,000	$34,400	$37,000	4	$1,000	$5,500
Regional	3	*	36,000	*	2	*	*
National (U.S. Only)	4	27,500	48,790	49,680	3	4,385	5,000
International	4	17,500	45,260	53,500	3	*	9,390
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	2	*	*	*	1	*	*
$5,000,000 to $9,999,999	3	*	$24,000	*	1	*	*
$10,000,000 and Over	15	$31,062	47,500	$50,525	10	$2,000	$6,250
Sales Per Restaurant:							
Less than $500,000	11	$19,375	$35,000	$40,170	5	$2,000	$6,000
$500,000 to $999,999	6	29,875	42,460	49,100	5	3,002	5,000
$1,000,000 to $1,999,999	3	*	47,500	*	2	*	*
$2,000,000 and Over	0	*	*	*	0	*	*

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$9,167	4	$ 750	$3,481	$5,463	5	$5,428	$12,420	$15,247
5,000	1	*	*	*	3	*	2,000	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	1	*	*	*
*	0	*	*	*	2	*	*	*
*	2	*	*	*	3	*	$ 3,737	*
$5,250	4	$ 750	$4,100	$5,200	5	$2,047	3,500	$ 7,250
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	2	*	*	*
*	0	*	*	*	2	*	*	*
*	1	*	*	*	2	*	*	*
$9,167	2	*	*	*	3	*	$ 2,000	*
*	2	*	*	*	2	*	*	*
*	1	*	*	*	2	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
$6,000	4	$ 750	$3,350	$5,200	3	$1,125	$10,500	$12,250
*	0	*	*	*	1	*	*	*
5,625	2	*	*	*	4	2,500	8,078	12,420
*	0	*	*	*	3	*	1,595	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	1	*	*	*
*	1	*	*	*	0	*	*	*
$8,945	4	$1,500	$4,231	$5,463	10	$1,797	$ 3,868	$11,460
$8,542	2	*	*	*	5	$1,625	$ 3,000	$ 3,750
6,875	3	*	$3,000	*	5	1,821	3,737	8,809
*	1	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*

Exhibit 21
Compensation for Vice President/General Counsel[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	**	**	$60,000	**	6	$4,400	$12,800
Chain—Franchisor	**	**	35,000	**	3	*	7,000
Franchisee—Multiple Units	1	*	*	*	0	*	*
Franchisee—Single Unit	1	*	*	*	1	*	*
Independent	2	*	*	*	1	*	*
Type of Ownership:							
Publicly Held Corporation	**	**	$50,000	**	2	*	*
Privately Held Corporation	**	**	35,000	**	5	$2,850	$ 4,000
Partnership	1	*	*	*	1	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	3	*	67,500	*	3	*	13,000
Type of Restaurant:							
Cafeteria—Full Menu	2	*	*	*	1	*	*
Coffee Shop	2	*	*	*	1	*	*
Limited Menu—No Tableservice	**	**	$35,000	**	5	$4,200	$ 7,000
Full Menu—Tableservice	4	$10,000	29,500	35,000	2	*	*
Limited Menu—Tableservice	2	*	*	*	2	*	*
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	1	*	*	*	1	*	*
Several Localities	4	$20,000	$28,750	$32,500	2	*	*
Regional	2	*	*	*	2	*	*
National (U.S. Only)	**	**	50,000	**	4	$3,000	$16,300
International	4	35,000	53,001	64,500	2	*	*
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	1	*	*	*	1	*	*
$2,000,000 to $4,999,999	1	*	*	*	1	*	*
$5,000,000 to $9,999,999	3	*	$32,500	*	0	*	*
$10,000,000 and Over	**	**	62,250	**	8	$4,000	$12,300
Sales Per Restaurant:							
Less than $500,000	6	$28,750	$49,750	$66,000	3	*	$12,000
$500,000 to $999,999	3	*	35,000	*	1	*	*
$1,000,000 to $1,999,999	**	**	50,000	**	6	$3,400	8,700
$2,000,000 and Over	2	*	*	*	1	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$20,400	0	*	*	*	**	**	$5,047	**
*	2	*	*	*	**	**	3,750	**
*	0	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	2	*	*	*
*	0	*	*	*	4	*	*	*
$ 6,250	2	*	*	*	**	**	$4,000	**
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	2	*	*	*
*	0	*	*	*	1	*	*	*
*	1	*	*	*	2	*	*	*
$10,750	1	*	*	*	**	**	$3,450	**
*	0	*	*	*	3	*	4,000	*
*	0	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	1	*	*	*
*	1	*	*	*	2	*	*	*
*	0	*	*	*	1	*	*	*
$27,800	1	*	*	*	**	**	$5,000	**
*	0	*	*	*	4	$1,625	2,250	$2,500
*	0	*	*	*	0	*	*	*
*	0	*	*	*	1	*	*	*
*	1	*	*	*	1	*	*	*
*	0	*	*	*	2	*	*	*
$13,000	1	*	*	*	**	**	$5,000	**
*	1	*	*	*	**	**	$5,000	**
*	1	*	*	*	3	*	4,000	*
$20,200	0	*	*	*	**	**	4,700	**
*	0	*	*	*	1	*	*	*

Exhibit 22
Compensation for Vice President/Real Estate[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	14	$37,000	$47,500	$60,250	10	$4,754	$ 5,500
Chain—Franchisor	3	*	40,000	*	2	*	*
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchise—Single Unit	0	*	*	*	0	*	*
Independent	0	*	*	*	0	*	*
Type of Ownership:							
Publicly Held Corporation	5	$41,375	$46,585	$49,146	2	*	*
Privately Held Corporation	8	25,000	42,000	47,000	6	$4,000	$ 5,350
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	4	48,000	57,700	60,000	4	4,508	6,760
Type of Restaurant:							
Cafeteria—Full Menu	1	*	*	*	1	*	*
Coffee Shop	3	*	$46,585	*	3	*	$ 5,000
Limited Menu—No Tableservice	5	$24,281	40,000	51,500	3	*	8,870
Full Menu—Tableservice	3	*	60,000	*	2	*	*
Limited Menu—Tableservice	5	30,500	48,000	49,500	3	*	4,508
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	0	*	*	*	0	*	*
Several Localities	4	$22,375	$42,750	$60,500	3	*	$10,700
Regional	3	*	44,000	*	3	*	5,700
National (U.S. Only)	5	41,375	46,585	47,646	3	*	5,000
International	5	41,750	55,400	58,850	3	*	8,120
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	0	*	*	*	0	*	*
$5,000,000 to $9,999,999	1	*	*	*	0	*	*
$10,000,000 and Over	15	$43,000	$48,000	$60,125	12	$5,000	$ 5,550
Sales Per Restaurant:							
Less than $500,000	5	$23,031	$46,585	$53,196	4	$3,000	$ 5,200
$500,000 to $999,999	8	45,500	55,000	60,500	6	4,754	7,060
$1,000,000 to $1,999,999	3	*	44,000	*	2	*	*
$2,000,000 and Over	1	*	*	*	0	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$7,060	**	**	$3,000	**	10	$4,329	$ 7,900	$10,823
*	1	*	*	*	3	*	5,000	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	3	*	$ 5,000	*
$5,850	**	**	$3,000	**	6	$4,312	7,750	$ 9,000
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
8,120	1	*	*	*	4	2,100	6,360	7,800
*	0	*	*	*	0	*	*	*
*	**	**	**	**	3	*	$10,000	*
*	2	*	*	*	4	2,100	4,312	5,000
*	1	*	*	*	2	*	*	*
*	0	*	*	*	4	4,921	11,250	15,000
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	**	**	**	**	2	*	*	*
*	1	*	*	*	2	*	*	*
*	1	*	*	*	4	$3,737	$ 8,323	$11,646
*	1	*	*	*	5	2,805	5,000	6,875
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	1	*	*	*
$8,120	**	**	$3,000	**	11	$4,625	$ 7,800	$10,411
$5,400	1	*	*	*	5	$2,481	$ 4,921	$ 9,965
9,410	**	**	$3,000	**	5	4,053	7,800	9,450
*	0	*	*	*	2	*	*	*
*	0	*	*	*	1	*	*	*

Exhibit 23
Compensation for Treasurer[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	11	$23,375	$32,440	$40,000	3	*	$ 7,700
Chain—Franchisor	4	30,000	45,000	60,000	3	*	7,644
Franchisee—Multiple Units	5	13,750	40,000	40,000	0	*	*
Franchisee—Single Unit	0	*	*	*	0	*	*
Independent	21	18,125	22,000	37,500	7	$1,000	4,000
Type of Ownership:							
Publicly Held Corporation	2	*	*	*	0	*	*
Privately Held Corporation	36	$20,000	$26,650	$40,000	12	$4,000	$ 6,350
Partnership	1	*	*	*	0	*	*
Proprietorship—Sole Owner	1	*	*	*	0	*	*
Other	1	*	*	*	1	*	*
Type of Restaurant:							
Cafeteria—Full Menu	2	*	*	*	1	*	*
Coffee Shop	3	*	$40,000	*	2	*	*
Limited Menu—No Tableservice	8	$18,500	33,000	$40,000	2	*	*
Full Menu—Tableservice	20	20,000	24,500	32,460	5	$1,000	$ 4,000
Limited Menu—Tableservice	8	8,000	28,650	*	3	*	6,000
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	21	$16,875	$20,800	$34,500	6	$1,000	$ 6,000
Several Localities	12	25,000	32,230	40,000	3	*	7,700
Regional	4	22,000	40,500	41,000	2	*	*
National (U.S. Only)	1	*	*	*	1	*	*
International	3	*	30,000	*	1	*	*
Annual Sales Volume:							
Less than $1,000,000	2	*	*	*	1	*	*
$1,000,000 to $1,999,999	7	$ 9,900	$18,500	$20,200	2	*	*
$2,000,000 to $4,999,999	10	16,250	25,500	33,000	1	*	*
$5,000,000 to $9,999,999	9	27,975	40,000	40,750	4	$7,700	$10,000
$10,000,000 and Over	8	30,000	50,000	63,000	4	5,000	6,322
Sales Per Restaurant:							
Less than $500,000	7	$17,400	$32,000	$37,000	3	*	$ 7,644
$500,000 to $999,999	14	15,750	22,900	40,000	3	*	5,000
$1,000,000 to $1,999,999	11	21,500	27,300	40,250	5	$4,250	7,700
$2,000,000 and Over	4	12,500	41,500	53,000	1	*	*

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
*	1	*	*	*	7	$1,523	$ 3,600	$ 5,675
*	2	*	*	*	4	2,400	3,000	3,000
*	1	*	*	*	3	*	5,000	*
*	0	*	*	*	0	*	*	*
$10,500	4	$ 700	$ 6,800	$10,000	15	1,875	5,000	11,250
*	0	*	*	*	2	*	*	*
$10,000	8	$3,000	$ 4,500	$10,000	25	$2,000	$ 4,900	$10,000
*	0	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	3	*	$10,000	*
*	2	*	*	*	6	$1,750	2,700	$ 3,300
$ 4,000	2	*	*	*	15	1,883	4,900	11,250
*	3	*	$ 3,000	*	5	1,815	3,000	4,500
*	0	*	*	*	0	*	*	*
$ 9,000	4	$ 700	$ 3,300	$ 3,600	15	$1,875	$ 3,000	$ 8,500
*	3	*	10,000	*	8	1,531	7,500	10,000
*	0	*	*	*	3	*	4,900	*
*	1	*	*	*	1	*	*	*
*	0	*	*	*	2	*	*	*
*	0	*	*	*	1	*	*	*
*	2	*	*	*	4	$1,500	$ 2,500	$ 3,000
*	2	*	*	*	5	2,000	3,600	6,900
$12,000	1	*	*	*	7	3,000	5,000	12,242
7,644	2	*	*	*	7	2,175	5,000	8,500
*	1	*	*	*	5	$2,550	$ 3,000	$ 3,450
*	4	$ 700	$ 6,500	$10,000	8	1,500	5,000	8,000
$10,475	0	*	*	*	8	2,000	3,950	8,000
*	2	*	*	*	3	*	20,000	*

Exhibit 24
Compensation for Controller[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	34	$25,000	$32,800	$43,500	16	$2,000	$6,041
Chain—Franchisor	5	16,250	26,000	39,500	2	*	*
Franchisee—Multiple Units	9	15,125	25,000	25,750	3	*	6,000
Franchisee—Single Unit	2	*	*	*	0	*	*
Independent	15	16,125	20,610	25,000	6	770	2,500
Type of Ownership:							
Publicly Held Corporation	6	$25,300	$37,790	$45,000	1	*	*
Privately Held Corporation	45	16,250	25,000	28,000	18	$2,000	$4,000
Partnership	3	*	20,000	*	1	*	*
Proprietorship—Sole Owner	2	*	*	*	0	*	*
Other	9	42,500	48,000	48,405	7	4,400	6,550
Type of Restaurant:							
Cafeteria—Full Menu	6	$13,500	$20,000	$30,000	2	*	*
Coffee Shop	3	*	27,000	*	1	*	*
Limited Menu—No Tableservice	16	25,000	38,550	45,000	9	$4,400	$7,200
Full Menu—Tableservice	25	17,370	24,000	29,500	7	1,750	3,000
Limited Menu—Tableservice	13	23,125	26,000	40,250	7	885	5,000
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	17	$15,759	$20,000	$25,000	6	$ 770	$2,500
Several Localities	22	21,305	26,070	30,000	7	2,750	5,000
Regional	12	19,000	25,500	36,000	6	1,500	6,000
National (U.S. Only)	7	24,000	40,000	48,905	3	*	5,532
International	7	36,500	44,000	48,500	5	4,400	6,550
Annual Sales Volume:							
Less than $1,000,000	2	*	*	*	0	*	*
$1,000,000 to $1,999,999	6	$13,750	$19,000	$21,000	2	*	*
$2,000,000 to $4,999,999	13	15,250	24,000	26,000	4	$3,000	$8,000
$5,000,000 to $9,999,999	13	16,902	20,610	25,000	6	1,000	2,000
$10,000,000 and Over	27	30,400	41,100	48,000	15	4,850	6,550
Sales Per Restaurant:							
Less than $500,000	20	$25,000	$28,200	$36,000	11	$2,000	$4,400
$500,000 to $999,999	22	15,750	25,000	38,000	8	2,000	5,266
$1,000,000 to $1,999,999	16	20,000	24,500	38,000	6	2,000	7,500
$2,000,000 and Over	4	15,000	26,900	33,600	2	*	*

*Insufficient number of positions contributing data

[1]Please refer to "Background" for an explanation of medians and quartiles

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$ 7,400	5	$612	$2,000	$2,375	21	$2,000	$ 3,316	$ 8,671
*	0	*	*	*	4	1,000	1,700	1,700
*	0	*	*	*	8	1,000	2,500	3,000
*	1	*	*	*	2	*	*	*
4,000	3	*	2,500	*	11	1,875	4,000	5,847
*	1	*	*	*	4	$1,000	$ 1,462	$ 1,578
$ 5,500	7	$787	$2,000	$2,875	33	2,000	3,000	5,600
*	0	*	*	*	3	*	3,000	*
*	0	*	*	*	1	*	*	*
8,253	1	*	*	*	5	1,700	3,316	5,704
*	0	*	*	*	2	*	*	*
*	0	*	*	*	3	*	$ 8,895	*
$10,411	2	*	*	*	12	$1,700	2,050	$ 3,000
5,387	5	$362	$1,000	$2,125	18	1,423	2,500	5,450
5,649	2	*	*	*	10	2,750	3,752	6,750
*	0	*	*	*	0	*	*	*
$ 4,000	3	*	$1,000	*	10	$2,127	$ 4,200	$10,794
6,350	2	*	*	*	17	2,000	2,100	3,750
7,500	3	*	*	*	9	1,625	3,000	3,876
*	0	*	*	*	4	1,346	5,447	8,895
7,037	1	*	*	*	6	1,350	2,508	4,908
*	0	*	*	*	1	*	*	*
*	2	*	*	*	5	$1,250	$ 3,000	$ 3,375
$10,000	1	*	*	*	9	1,625	3,000	3,750
2,500	3	*	$2,000	*	10	1,750	2,050	2,300
7,550	3	*	2,500	*	18	1,850	6,250	9,447
$ 5,250	2	*	*	*	17	$2,000	$ 3,316	$ 4,000
6,550	4	$150	$2,250	$2,500	15	1,836	3,000	4,253
9,707	2	*	*	*	9	1,315	3,000	7,125
*	1	*	*	*	3	*	11,400	*

Exhibit 25
Compensation for Unit Manager[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	4,625	$17,033	$18,075	$21,995	4,249	$2,064	$ 2,338
Chain—Franchisor	784	18,847	19,685	20,524	203	1,555	1,792
Franchisee—Multiple Units	462	15,188	17,017	18,122	378	2,247	2,797
Franchisee—Single Unit	44	16,796	18,787	26,632	28	861	3,903
Independent	776	17,532	19,677	22,793	535	1,041	2,062
Type of Ownership:							
Publicly Held Corporation	1,523	$15,829	$20,450	$25,361	1,283	$1,263	$ 4,837
Privately Held Corporation	1,974	16,953	19,193	22,288	1,507	1,832	3,075
Partnership	50	15,512	17,000	25,125	22	2,450	3,000
Proprietorship—Sole Owner	53	13,830	16,479	21,062	26	1,133	2,400
Other	3,118	15,629	16,758	18,320	2,577	1,898	2,197
Type of Restaurant:							
Cafeteria—Full Menu	522	$18,285	$20,213	$24,179	453	$1,113	$ 2,059
Coffee Shop	403	10,583	12,536	16,664	195	2,252	4,071
Limited Menu—No Tableservice	1,713	17,245	19,481	21,122	1,002	1,607	2,082
Full Menu—Tableservice	1,329	20,662	23,854	25,286	1,119	3,110	5,214
Limited Menu—Tableservice	2,635	16,921	17,590	18,258	2,551	2,056	2,224
Other	35	14,668	19,302	20,588	13	9,380	11,097
Scope of Operation:							
Local Only	687	$16,431	$19,889	$25,105	361	$1,732	$ 4,853
Several Localities	1,165	17,664	19,467	21,087	961	1,313	2,470
Regional	470	16,401	18,987	23,110	446	2,175	3,333
National (U.S. Only)	1,536	17,549	18,885	25,545	1,338	2,883	4,961
International	2,865	15,293	16,272	17,819	2,324	1,690	1,959
Annual Sales Volume:							
Less than $1,000,000	209	$14,921	$17,991	$24,610	116	$1,056	$ 2,057
$1,000,000 to $1,999,999	169	14,866	18,250	23,615	109	1,767	4,543
$2,000,000 to $4,999,999	331	15,931	18,270	21,110	251	1,992	3,133
$5,000,000 to $9,999,999	305	15,491	19,480	21,809	233	3,012	4,687
$10,000,000 and Over	5,579	15,834	17,703	20,426	4,629	1,776	2,278
Sales Per Restaurant:							
Less than $500,000	3,625	$15,074	$16,192	$17,651	2,640	$1,751	$ 2,033
$500,000 to $999,999	1,734	17,862	19,319	21,254	1,588	1,375	2,640
$1,000,000 to $1,999,999	1,090	21,724	24,781	26,101	985	5,050	5,452
$2,000,000 and Over	154	22,672	23,875	29,153	125	4,949	5,254

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$ 4,922	683	$ 661	$ 802	$ 995	3,779	$1,552	$1,700	$7,464
6,215	**	**	1,108	**	724	833	946	1,447
4,920	87	1,012	1,374	1,567	443	1,881	2,630	3,343
5,577	15	2,523	2,718	4,470	29	1,784	2,979	4,989
4,014	59	1,699	3,870	5,856	580	1,811	1,980	3,015
$ 5,386	470	$ 646	$ 793	$ 1,002	1,202	$1,551	$2,939	$7,343
6,011	339	973	1,595	3,204	1,436	1,896	2,584	4,081
7,333	**	**	3,700	**	31	1,322	2,086	4,900
8,200	5	1,150	1,500	11,200	28	933	2,100	2,933
2,664	**	**	1,100	**	2,891	1,243	1,411	1,578
$ 5,801	1	*	*	*	325	$1,825	$1,940	$2,056
6,625	113	$1,079	$2,836	$ 3,005	375	2,502	2,663	3,906
4,420	532	654	763	873	1,125	888	1,128	2,724
5,503	227	1,003	1,194	2,635	1,074	2,621	5,758	7,583
2,392	39	1,018	2,666	6,416	2,573	1,482	1,607	1,930
11,380	2	*	*	*	33	1,305	2,864	3,037
$ 7,461	95	$1,857	$3,787	$ 5,428	454	$2,081	$2,918	$4,975
3,888	449	585	722	858	579	2,028	2,657	3,890
5,918	72	900	3,070	3,250	269	2,175	2,810	3,500
5,529	177	1,005	1,109	1,214	1,498	2,995	7,448	8,150
2,228	124	1,026	1,153	1,280	2,793	1,210	1,360	1,511
$ 4,945	21	$1,333	$2,700	$10,000	134	$1,137	$2,333	$4,914
5,800	16	1,900	3,100	4,200	120	1,920	2,331	3,280
5,308	68	1,129	2,536	3,700	234	1,980	2,929	4,120
9,986	61	297	493	1,283	224	2,061	2,400	4,030
3,520	731	703	938	1,212	4,781	1,300	1,551	3,783
$ 2,315	109	$ 733	$1,407	$ 1,660	3,336	$1,236	$1,410	$1,584
3,099	585	667	845	1,180	1,296	1,995	4,111	8,211
6,017	187	967	1,111	1,255	797	3,053	7,263	7,433
5,558	16	3,220	4,100	11,300	64	2,233	4,844	5,200

Exhibit 26
Compensation for Assistant Manager[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	3,571	$11,557	$13,038	$16,164	1,368	$1,800	$2,547
Chain—Franchisor	1,153	12,351	12,446	12,541	64	3,027	3,170
Franchisee—Multiple Units	590	12,628	13,594	13,799	263	958	1,466
Franchisee—Single Unit	35	11,875	12,975	14,072	22	970	1,951
Independent	659	13,733	15,127	16,130	230	949	1,483
Type of Ownership:							
Publicly Held Corporation	1,027	$13,621	$16,140	$19,944	737	$1,859	$2,561
Privately Held Corporation	2,150	12,972	14,192	15,848	1,083	1,010	1,952
Partnership	44	13,587	13,725	16,020	10	2,515	3,340
Proprietorship—Sole Owner	41	10,875	12,281	14,625	16	340	1,015
Other	2,761	11,544	11,688	12,510	**	**	2,390
Type of Restaurant:							
Cafeteria—Full Menu	492	$15,043	$15,237	$17,534	200	$2,843	$2,876
Coffee Shop	198	12,290	13,672	15,597	158	534	1,530
Limited Menu—No Tableservice	1,758	12,354	12,499	13,394	316	1,447	1,849
Full Menu—Tableservice	1,457	14,998	16,164	19,924	1,071	1,804	2,550
Limited Menu—Tableservice	1,892	11,488	11,587	11,686	185	973	1,062
Other	36	13,157	15,300	17,700	15	1,987	2,034
Scope of Operation:							
Local Only	617	$12,394	$14,387	$18,035	267	$ 949	$1,971
Several Localities	967	12,918	13,545	14,077	325	978	1,932
Regional	446	13,676	15,200	17,588	354	1,459	2,847
National (U.S. Only)	1,047	15,603	19,345	19,947	891	1,817	2,557
International	2,956	11,527	11,681	12,515	114	2,344	2,376
Annual Sales Volume:							
Less than $1,000,000	51	$10,275	$12,182	$15,075	70	$ 623	$1,540
$1,000,000 to $1,999,999	150	11,036	13,200	15,210	85	785	1,017
$2,000,000 to $4,999,999	336	12,265	14,014	16,137	198	968	1,501
$5,000,000 to $9,999,999	320	12,956	15,173	18,174	181	1,285	1,993
$10,000,000 and Over	4,978	11,615	12,545	15,287	1,378	1,779	2,551
Sales Per Restaurant:							
Less than $500,000	3,390	$11,523	$11,699	$12,538	275	$ 973	$1,449
$500,000 to $999,999	1,160	13,708	14,966	15,300	624	1,038	1,805
$1,000,000 to $1,999,999	1,207	15,964	19,227	19,936	941	2,468	2,587
$2,000,000 and Over	227	15,990	16,150	19,884	72	1,257	2,961

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$2,620	371	$ 198	$ 685	$ 787	3,058	$1,065	$1,118	$2,957
3,205	**	**	550	**	917	465	491	516
2,018	66	562	792	1,548	368	1,275	2,088	3,031
2,012	**	**	2,150	**	19	851	1,023	1,565
2,039	39	1,225	2,550	3,084	484	1,524	1,701	2,001
$2,601	**	**	$ 650	**	897	$ 533	$5,644	$5,692
2,901	334	$ 188	715	$1,579	1,399	1,255	1,701	2,945
4,002	3	*	2,550	*	24	1,178	1,225	2,020
2,040	3	*	575	*	21	752	927	1,515
**	**	**	750	**	2,523	510	1,065	1,109
$2,908	0	*	*	*	302	$1,674	$1,714	$2,017
3,176	96	$ 552	$1,505	$1,565	135	1,480	1,521	2,043
1,915	183	613	656	694	1,396	467	506	1,083
2,607	209	172	728	782	1,213	1,353	3,370	5,677
1,950	46	1,750	3,512	3,560	1,804	1,061	1,093	1,124
2,586	1	*	*	*	26	1,133	2,302	3,968
$3,548	54	$ 781	$2,510	$3,041	413	$1,224	$1,967	$3,018
2,044	148	148	196	1,531	582	924	1,828	3,370
2,905	92	456	1,547	3,508	224	1,312	1,956	2,948
2,605	152	583	628	664	932	1,508	5,656	5,706
2,408	**	**	750	**	2,724	507	1,065	1,112
$2,448	9	$ 725	$1,550	$2,087	85	$ 794	$1,227	$1,965
2,484	5	1,325	1,750	2,575	104	1,029	1,507	1,999
2,034	56	536	771	2,114	256	1,246	1,947	2,960
2,651	62	139	177	2,501	239	1,245	1,514	2,033
2,624	392	593	690	798	4,110	520	1,095	1,960
$1,517	82	$ 193	$ 800	$1,564	2,808	$ 509	$1,068	$1,116
2,404	215	542	738	798	1,027	517	1,653	1,989
2,638	216	198	645	696	848	2,970	5,649	5,695
3,970	11	1,292	3,050	3,525	105	1,544	3,253	4,515

Exhibit 27
Compensation for Night Manager[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	223	$13,460	$13,460	$14,043	161	$ 400	$ 400
Chain—Franchisor	54	14,300	14,300	14,300	46	1,600	1,600
Franchisee—Multiple Units	161	12,000	13,520	13,600	105	800	800
Franchisee—Single Unit	8	10,000	12,000	13,000	1	*	*
Independent	128	11,700	14,710	16,250	33	500	1,000
Type of Ownership:							
Publicly Held Corporation	139	$13,460	$13,460	$13,460	113	$ 400	$ 400
Privately Held Corporation	383	12,000	13,600	14,350	227	800	1,000
Partnership	12	10,000	16,000	16,000	3	*	2,600
Proprietorship—Sole Owner	10	6,000	6,940	11,500	3	*	500
Other	30	14,043	14,043	14,043	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	13	$14,300	$14,300	$14,300	9	$1,000	$1,000
Coffee Shop	72	13,520	14,300	14,300	56	1,600	1,600
Limited Menu—No Tableservice	263	13,000	13,460	13,460	202	400	400
Full Menu—Tableservice	135	13,815	15,000	18,000	39	725	1,200
Limited Menu—Tableservice	85	12,000	14,043	16,048	40	1,500	1,500
Other	6	8,000	16,000	16,000	0	*	*
Scope of Operation:							
Local Only	155	$10,400	$14,000	$16,000	53	$ 575	$1,000
Several Localities	129	12,000	13,000	14,000	48	500	1,000
Regional	77	13,600	13,600	13,600	69	800	800
National (U.S. Only)	195	13,460	13,460	14,300	158	400	400
International	18	16,048	16,048	16,048	18	1,500	1,500
Annual Sales Volume:							
Less than $1,000,000	45	$ 8,500	$10,000	$12,750	12	$ 150	$ 500
$1,000,000 to $1,999,999	44	10,000	12,636	15,000	13	262	1,000
$2,000,000 to $4,999,999	67	12,350	13,000	16,000	42	500	1,000
$5,000,000 to $9,999,999	64	12,000	13,520	16,250	11	1,000	1,000
$10,000,000 and Over	310	13,460	13,600	14,043	254	400	800
Sales Per Restaurant:							
Less than $500,000	131	$10,474	$13,600	$13,600	76	$ 800	$ 800
$500,000 to $999,999	187	12,875	14,043	14,300	90	650	1,600
$1,000,000 to $1,999,999	185	13,460	13,460	15,450	151	400	400
$2,000,000 and Over	27	16,000	18,000	18,000	15	2,000	2,000

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$1,000	0	*	*	*	212	$2,000	$3,000	$3,000
1,600	0	*	*	*	8	2,000	2,000	2,000
800	**	**	$1,500	**	145	1,800	2,500	2,500
*	0	*	*	*	6	660	785	1,275
2,300	13	$ 625	2,000	$2,000	88	600	1,054	2,000
$ 400	0	*	*	*	139	$3,000	$3,000	$3,000
1,600	**	**	$1,500	**	280	940	2,000	2,500
*	4	$2,000	2,000	$2,000	8	600	2,000	2,000
*	1	*	*	*	2	*	*	*
*	0	*	*	*	30	6,593	6,593	6,593
$1,000	0	*	*	*	10	$ 840	$ 840	$ 840
1,600	0	*	*	*	10	2,000	2,000	2,000
800	**	**	$1,500	**	250	2,500	3,000	3,000
2,000	12	$ 500	2,000	2,000	106	1,000	1,400	2,000
1,500	1	*	*	*	79	940	2,000	6,593
*	0	*	*	*	4	2,400	2,400	2,400
$2,000	13	$ 625	$2,000	$2,000	103	$ 838	$2,000	$2,400
1,200	**	**	1,500	**	112	600	1,400	3,350
800	0	*	*	*	77	2,500	2,500	2,500
1,600	0	*	*	*	149	3,000	3,000	3,000
1,500	0	*	*	*	18	940	940	940
$1,000	2	*	*	*	26	$ 550	$1,000	$1,150
2,175	2	*	*	*	26	400	1,000	2,000
1,500	7	$ 300	$2,000	$2,000	56	500	1,600	2,000
1,000	1	*	*	*	51	750	1,800	2,000
1,550	**	**	1,500	**	264	2,500	3,000	3,000
$ 800	**	**	$1,500	**	118	$2,400	$2,500	$2,500
1,600	2	*	*	*	110	600	1,800	6,593
400	4	$ 300	400	$ 500	172	2,000	3,000	3,000
2,000	6	2,000	2,000	2,750	23	2,000	2,600	4,320

Exhibit 28
Compensation for Manager Trainee[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	882	$12,720	$13,013	$17,820	27	$ 20	$ 50
Chain—Franchisor	31	15,000	15,000	16,500	0	*	*
Franchisee—Multiple Units	125	10,429	13,000	13,000	18	100	100
Franchisee—Single Unit	8	10,400	13,000	13,000	1	*	*
Independent	165	12,500	14,000	17,324	14	500	2,000
Type of Ownership:							
Publicly Held Corporation	433	$12,720	$16,500	$18,000	0	*	*
Privately Held Corporation	541	12,000	13,000	15,000	60	$ 100	$ 500
Partnership	2	5,980	10,660	10,660	0	*	*
Proprietorship—Sole Owner	3	7,215	7,215	8,161	0	*	*
Other	234	13,013	13,013	13,650	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	142	$15,000	$15,000	$17,324	2	*	*
Coffee Shop	78	11,440	12,000	12,000	10	$ 500	$ 500
Limited Menu—No Tableservice	299	12,500	12,720	13,000	18	100	100
Full Menu—Tableservice	423	13,650	18,000	18,000	24	20	107
Limited Menu—Tableservice	237	12,480	13,013	13,013	5	1,000	1,000
Other	20	12,500	12,500	12,500	1	*	*
Scope of Operation:							
Local Only	112	$ 9,000	$10,600	$12,500	25	$ 500	$ 500
Several Localities	232	12,000	13,000	13,000	21	20	20
Regional	162	12,000	15,000	15,000	14	100	100
National (U.S. Only)	528	13,013	13,510	18,000	0	*	*
International	179	12,480	13,650	17,324	0	*	*
Annual Sales Volume:							
Less than $1,000,000	18	$ 8,410	$10,400	$11,000	4	$ 50	$ 275
$1,000,000 to $1,999,999	35	7,653	9,000	10,500	4	200	2,000
$2,000,000 to $4,999,999	50	10,200	12,250	13,500	12	500	500
$5,000,000 to $9,999,999	151	12,000	13,000	13,125	14	500	500
$10,000,000 and Over	931	12,720	13,510	17,324	12	100	100
Sales Per Restaurant:							
Less than $500,000	269	$12,000	$12,500	$13,000	18	$ 100	$ 100
$500,000 to $999,999	392	13,000	13,013	13,650	15	500	500
$1,000,000 to $1,999,999	502	12,720	15,000	18,000	12	1,000	2,000
$2,000,000 and Over	22	7,800	14,000	15,965	1	*	*

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$ 500	70	$ 680	$ 680	$ 680	730	$1,200	$3,000	$4,500
*	0	*	*	*	10	1,650	1,650	1,650
500	24	1,500	1,500	1,500	101	1,820	2,000	2,000
*	1	*	*	*	3	*	1,680	*
3,500	6	600	1,000	1,000	116	1,782	1,782	1,782
*	0	*	*	*	433	$3,000	$3,300	$4,500
$ 500	47	$1,000	$1,500	$2,275	344	1,000	1,782	2,000
*	0	*	*	*	1	*	1,680	*
*	0	*	*	*	2	*	*	*
*	54	680	680	680	182	1,775	6,335	6,335
*	0	*	*	*	79	$1,782	$1,782	$1,782
$ 500	0	*	*	*	57	1,000	1,000	1,000
100	19	$1,500	$1,500	$1,500	219	2,000	3,000	3,000
2,000	76	680	680	680	371	1,751	4,500	4,500
1,000	5	350	350	350	206	375	6,335	6,335
*	1	*	*	*	16	1,875	1,875	1,875
$2,000	7	$ 800	$1,000	$1,250	62	$1,000	$1,717	$1,937
500	31	1,500	1,500	2,275	145	1,000	1,820	2,000
100	9	75	350	350	75	1,000	1,000	1,512
*	0	*	*	*	505	3,000	4,500	6,335
*	54	680	680	680	175	375	1,775	1,782
$ 500	1	*	*	*	11	$ 462	$ 750	$1,125
2,000	1	*	*	*	8	200	1,100	1,500
1,000	6	$ 350	$ 350	$ 350	28	1,000	1,450	2,000
2,750	8	75	537	1,000	115	1,000	1,650	2,000
100	73	680	680	1,295	792	1,775	3,000	4,500
$ 100	25	$1,500	$1,500	$1,500	208	$ 375	$1,820	$2,000
500	58	680	680	680	356	1,000	1,782	6,335
5,000	5	400	1,000	1,000	380	3,000	4,500	4,500
*	1	*	*	*	10	1,100	2,780	3,360

Exhibit 29
Compensation for Maitre'd/Hostess[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	64	$ 7,800	$ 7,800	$ 8,775	**	**	$ 15
Chain—Franchisor	180	8,320	8,320	8,320	0	*	*
Franchisee—Multiple Units	3	*	11,000	*	0	*	*
Franchisee—Single Unit	12	6,825	7,300	8,000	1	*	*
Independent	269	8,000	9,750	12,000	39	$287	500
Type of Ownership:							
Publicly Held Corporation	5	$10,000	$13,000	$13,000	2	*	*
Privately Held Corporation	461	8,320	8,320	9,750	54	$ 15	$125
Partnership	24	7,800	8,500	8,500	1	*	*
Proprietorship—Sole Owner	37	7,000	8,000	11,525	7	500	525
Other	1	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	0	*	*	*	0	*	*
Coffee Shop	180	$ 8,320	$ 8,320	$ 8,320	0	*	*
Limited Menu—No Tableservice	2	*	*	*	0	*	*
Full Menu—Tableservice	276	7,800	9,750	11,700	59	$ 15	$150
Limited Menu—Tableservice	61	7,068	8,500	11,125	5	249	600
Other	9	8,000	8,000	9,500	0	*	*
Scope of Operation:							
Local Only	244	$ 7,800	$10,000	$13,000	38	$225	$500
Several Localities	81	7,800	8,000	8,775	**	**	15
Regional	22	9,750	9,750	9,750	2	*	*
National (U.S. Only)	181	8,320	8,320	8,320	0	*	*
International	0	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	96	$ 7,000	$ 8,030	$10,000	15	$191	$500
$1,000,000 to $1,999,999	46	7,313	9,875	11,500	10	275	500
$2,000,000 to $4,999,999	44	11,000	12,000	15,000	7	150	300
$5,000,000 to $9,999,999	55	9,750	10,000	13,000	2	*	*
$10,000,000 and Over	229	8,320	8,320	8,320	1	*	*
Sales Per Restaurant:							
Less than $500,000	62	$ 6,825	$ 8,000	$10,000	10	$210	$ 500
$500,000 to $999,999	266	8,320	8,320	8,320	10	300	500
$1,000,000 to $1,999,999	84	8,000	9,750	10,000	8	250	1,000
$2,000,000 and Over	58	11,100	12,000	13,000	7	150	166

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
**	**	**	$1,820	**	2	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	3	*	$ 500	*
*	0	*	*	*	7	$962	1,250	$1,250
$1,000	**	**	$1,500	**	124	500	1,040	2,000
*	1	*	*	*	3	*	$ 500	*
$ 500	**	**	$1,820	**	117	$625	1,200	$2,000
*	0	*	*	*	3	*	420	*
1,200	4	$500	550	$550	12	200	575	600
*	0	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	2	*	*	*
$ 506	**	**	$1,820	**	111	$600	$1,040	$2,000
600	0	*	*	*	20	500	500	1,150
*	0	*	*	*	3	*	1,500	*
$1,000	**	**	$1,500	**	123	$500	$1,040	$1,904
**	**	**	1,820	**	11	500	2,000	2,000
*	2	*	*	*	2	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
$1,050	1	*	*	*	38	$ 500	$ 650	$1,290
600	1	*	*	*	22	350	800	1,500
2,000	**	**	$1,500	**	30	1,000	1,000	2,000
*	0	*	*	*	23	500	1,200	1,200
*	0	*	*	*	3	1,600	3,600	3,600
$1,200	1	*	*	*	15	$ 500	$ 550	$ 700
600	0	*	*	*	32	500	700	1,250
1,000	2	*	*	*	18	200	1,200	2,000
475	**	**	$1,500	**	51	800	1,200	2,000

Exhibit 30
Compensation for Headwaiter[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	30	$ 7,313	$ 8,000	$ 8,000	**	**	$ 5
Chain—Franchisor	0	*	*	*	0	*	*
Franchisee—Multiple Units	2	*	*	*	0	*	*
Franchisee—Single Unit	0	*	*	*	0	*	*
Independent	**	**	10,400	**	**	**	500
Type of Ownership:							
Publicly Held Corporation	3	*	$ 7,000	*	0	*	*
Privately Held Corporation	**	**	9,200	**	**	**	$ 500
Partnership	2	$ 7,650	7,650	$ 7,650	0	*	*
Proprietorship—Sole Owner	5	7,500	9,600	9,900	2	*	*
Other	1	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	0	*	*	*	0	*	*
Coffee Shop	0	*	*	*	0	*	*
Limited Menu—No Tableservice	0	*	*	*	0	*	*
Full Menu—Tableservice	**	**	$ 9,600	**	**	**	$ 500
Limited Menu—Tableservice	6	$ 7,540	8,000	$ 8,000	0	*	*
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	**	**	$ 9,600	**	**	**	$ 500
Several Localities	10	$ 7,313	7,313	7,313	**	**	5
Regional	4	6,825	6,825	6,825	0	*	*
National (U.S. Only)	0	*	*	*	0	*	*
International	0	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	15	$ 7,180	$ 8,060	$10,200	2	*	*
$1,000,000 to $1,999,999	18	7,000	8,000	10,000	8	$ 500	$ 2,080
$2,000,000 to $4,999,999	15	9,600	10,500	12,500	11	100	500
$5,000,000 to $9,999,999	26	10,400	10,400	10,400	**	**	500
$10,000,000 and Over	20	8,000	8,000	8,000	0	*	*
Sales Per Restaurant:							
Less than $500,000	13	$ 7,655	$ 9,600	$10,000	5	$1,275	$10,000
$500,000 to $999,999	13	7,500	8,000	9,215	0	*	*
$1,000,000 to $1,999,999	38	8,300	10,400	10,400	**	**	500
$2,000,000 and Over	30	8,000	8,000	10,000	5	2,500	2,500

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
**	**	**	$1,706	**	**	**	$1,920	**
*	0	*	*	*	0	*	*	*
*	0	*	*	*	2	*	*	*
*	0	*	*	*	0	*	*	*
**	11	$200	300	$ 900	32	$ 780	1,200	$2,000
*	3	*	$ 300	*	3	*	$2,000	*
**	18	$500	1,706	$1,706	**	**	1,920	**
*	0	*	*	*	2	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
**	21	$300	$1,500	$1,706	**	**	$1,920	**
*	0	*	*	*	3	*	780	*
*	0	*	*	*	0	*	*	*
**	11	$200	$ 300	$ 800	**	**	$1,920	**
**	**	**	1,725	**	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	10	$ 500	$ 890	$1,170
$10,000	5	$300	$ 300	$ 675	10	500	1,100	1,600
2,500	4	200	200	200	10	1,200	1,600	2,000
**	0	*	*	*	0	*	*	*
*	0	*	*	*	**	**	1,920	**
$10,000	0	*	*	*	6	$ 500	$ 640	$ 780
*	2	*	*	*	9	500	1,200	1,200
**	7	$200	$ 200	$ 300	10	900	1,200	1,600
2,500	0	*	*	*	**	**	1,920	**

Exhibit 31
Compensation for Executive Chef[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	44	$20,000	$23,305	$23,305	34	$ 1,500	$ 1,500
Chain—Franchisor	1	*	*	*	0	*	*
Franchisee—Multiple Units	9	15,000	15,600	15,600	9	2,500	2,500
Franchisee—Single Unit	2	*	*	*	1	*	*
Independent	161	16,030	23,000	28,750	59	600	2,000
Type of Ownership:							
Publicly Held Corporation	7	$20,000	$31,800	$31,850	1	*	*
Privately Held Corporation	168	15,600	22,000	30,000	72	$ 600	$ 2,000
Partnership	11	15,000	16,120	25,250	5	2,500	4,000
Proprietorship—Sole Owner	10	13,500	20,260	26,000	3	*	1,500
Other	22	23,305	23,305	23,305	22	1,500	1,500
Type of Restaurant:							
Cafeteria—Full Menu	36	$15,000	$52,000	$52,000	1	*	*
Coffee Shop	2	*	*	*	1	*	*
Limited Menu—No Tableservice	3	*	20,000	*	2	*	*
Full Menu—Tableservice	161	16,400	23,000	25,000	95	$ 1,000	$ 1,500
Limited Menu—Tableservice	12	13,500	20,750	25,000	4	300	2,750
Other	4	18,200	24,100	30,000	0	*	*
Scope of Operation:							
Local Only	135	$15,000	$20,000	$25,250	58	$ 600	$ 2,000
Several Localities	43	16,650	30,000	52,000	16	200	2,250
Regional	30	23,305	23,305	23,305	23	1,500	1,500
National (U.S. Only)	8	31,800	32,000	32,000	6	20,500	36,000
International	2	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	37	$13,750	$16,800	$22,000	16	$ 500	$ 2,000
$1,000,000 to $1,999,999	30	16,700	20,000	24,500	17	425	1,000
$2,000,000 to $4,999,999	54	15,000	23,100	26,750	24	600	2,250
$5,000,000 to $9,999,999	21	15,600	20,000	26,475	9	2,500	2,500
$10,000,000 and Over	37	23,305	23,305	30,350	29	1,500	1,500
Sales Per Restaurant:							
Less than $500,000	37	$14,500	$15,000	$19,875	14	$ 359	$ 1,000
$500,000 to $999,999	38	16,060	22,000	24,500	14	2,000	3,250
$1,000,000 to $1,999,999	76	18,200	23,305	23,305	51	1,075	1,500
$2,000,000 and Over	28	23,000	28,500	32,000	16	1,500	5,000

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$ 1,500	11	$3,000	$3,000	$3,900	18	$ 1,301	$ 5,000	$ 5,000
*	0	*	*	*	1	*	*	*
3,625	**	**	780	**	9	2,000	3,120	3,120
*	0	*	*	*	1	*	*	*
3,000	23	700	2,000	4,625	100	1,200	2,900	8,000
*	2	*	*	*	5	$ 1,125	$ 2,000	$ 2,750
$ 4,000	**	**	$3,000	**	116	1,500	3,120	6,000
4,000	2	*	*	*	6	2,000	2,500	3,000
*	2	*	*	*	3	*	5,000	*
1,500	0	*	*	*	0	*	*	*
*	1	*	*	*	22	$10,000	$10,000	$10,000
*	1	*	*	*	1	*	*	*
*	1	*	*	*	3	*	1,500	*
$ 2,500	**	*	$3,000	**	96	1,000	2,000	5,000
3,000	1	*	*	*	6	1,150	2,150	2,650
*	0	*	*	*	2	*	*	*
$ 3,700	22	$ 700	$2,500	$4,750	79	$ 1,000	$ 2,000	$ 4,000
2,500	13	780	780	3,800	37	3,120	10,000	10,000
1,500	0	*	*	*	7	4,125	5,000	5,000
36,000	**	**	3,000	**	5	5,000	5,000	5,000
*	1	*	*	*	2	*	*	*
$ 2,400	0	*	*	*	19	$ 500	$ 1,000	$ 2,200
3,000	6	$ 500	$1,000	$1,000	19	950	2,000	3,250
4,000	14	700	3,000	4,350	30	2,000	2,500	5,000
2,500	**	**	780	**	17	3,120	3,120	5,000
1,500	7	2,293	3,000	3,000	10	3,000	5,000	5,000
$ 2,250	4	$1,000	$1,000	$1,000	17	$ 523	$ 1,000	$ 2,000
4,000	2	*	*	*	20	1,200	2,400	4,200
2,125	15	650	780	780	38	2,000	3,120	5,000
36,000	13	3,000	3,000	4,500	20	1,500	3,000	5,000

Exhibit 32
Compensation for Chef[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	270	$12,000	$18,775	$19,940	142	$ 10	$1,300
Chain—Franchisor	0	*	*	*	0	*	*
Franchisee—Multiple Units	6	10,000	16,000	16,000	1	*	*
Franchisee—Single Unit	5	12,845	20,500	20,500	2	*	*
Independent	290	11,700	15,024	18,750	106	500	1,000
Type of Ownership:							
Publicly Held Corporation	81	$18,775	$18,775	$18,775	2	*	*
Privately Held Corporation	339	10,300	15,600	19,000	167	$ 10	$ 500
Partnership	41	10,500	10,500	14,300	4	500	1,500
Proprietorship—Sole Owner	45	10,000	13,350	16,800	15	862	2,000
Other	65	19,940	19,940	19,940	63	1,300	1,300
Type of Restaurant:							
Cafeteria—Full Menu	14	$13,500	$16,800	$16,800	3	*	$1,000
Coffee Shop	6	12,000	12,000	12,000	2	*	*
Limited Menu—No Tableservice	6	10,400	10,400	14,150	5	$ 50	50
Full Menu—Tableservice	477	13,000	18,000	19,940	215	10	1,300
Limited Menu—Tableservice	62	10,500	13,250	19,431	22	1,350	2,400
Other	6	10,400	10,400	13,950	4	200	200
Scope of Operation:							
Local Only	284	$11,000	$15,000	$18,200	95	$ 500	$1,000
Several Localities	137	8,775	14,900	18,000	**	**	10
Regional	9	12,750	17,000	21,000	3	*	1,500
National (U.S. Only)	63	18,775	18,775	18,775	0	*	*
International	78	19,940	19,940	19,940	78	1,300	1,300
Annual Sales Volume:							
Less than $1,000,000	107	$10,520	$13,650	$16,500	50	$ 200	$ 500
$1,000,000 to $1,999,999	59	12,750	15,600	19,625	21	500	1,000
$2,000,000 to $4,999,999	64	15,000	16,900	18,500	20	1,000	1,350
$5,000,000 to $9,999,999	26	15,500	21,250	22,000	9	1,000	6,000
$10,000,000 and Over	205	18,000	18,775	19,940	79	1,300	1,300
Sales Per Restaurant:							
Less than $500,000	69	$10,400	$13,000	$15,600	31	$ 165	$ 600
$500,000 to $999,999	144	15,600	18,637	18,775	29	500	1,000
$1,000,000 to $1,999,999	133	12,125	17,000	19,431	44	1,000	2,400
$2,000,000 and Over	115	19,940	19,940	19,955	75	1,300	1,300

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$1,300	**	**	$2,340	**	139	$ 642	$ 700	$1,600
*	0	*	*	*	0	*	*	*
*	0	*	*	*	3	*	500	*
*	0	*	*	*	4	750	2,000	2,000
2,500	29	$ 812	2,000	$2,000	171	1,000	1,500	2,000
*	2	*	*	*	81	$ 642	$ 642	$ 642
$2,050	**	**	$2,340	**	200	979	1,500	2,500
1,500	4	$1,634	2,000	$2,000	14	1,000	1,450	2,000
2,750	2	*	*	*	21	200	1,000	1,908
1,300	0	*	*	*	1	*	*	*
*	0	*	*	*	5	$1,052	$2,500	$2,875
*	0	*	*	*	6	1,000	1,600	1,600
$ 87	0	*	*	*	5	50	50	912
1,300	**	**	$2,340	**	269	642	1,200	2,000
2,400	4	$1,300	1,560	$1,560	26	700	700	1,000
200	0	*	*	*	6	1,500	1,500	2,500
$2,500	26	$ 625	$2,000	$2,250	163	$ 787	$1,350	$2,000
**	**	**	2,340	**	69	1,200	1,500	5,000
*	0	*	*	*	8	1,000	2,250	3,000
*	0	*	*	*	62	642	642	642
1,300	0	*	*	*	15	700	700	700
$1,350	4	$ 750	$1,150	$1,300	63	$ 712	$1,200	$1,608
2,500	6	300	1,317	3,068	42	400	1,000	2,000
2,500	12	500	2,000	2,500	48	1,200	2,000	2,500
6,000	5	2,000	2,000	2,000	20	1,000	1,200	3,000
1,300	20	300	300	300	118	642	642	1,200
$1,050	2	*	*	*	46	$ 540	$1,535	$2,000
2,000	3	*	$1,300	*	107	642	642	1,000
2,400	34	$ 300	300	$ 750	91	700	1,200	3,500
1,300	8	2,000	2,250	3,000	47	1,000	2,000	3,500

Exhibit 33
Compensation for Head Bartender[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	25	$ 8,320	$12,000	$14,225	15	$100	$9,000
Chain—Franchisor	0	*	*	*	0	*	*
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	5	12,125	12,500	12,500	0	*	*
Independent	**	**	12,000	**	**	**	500
Type of Ownership:							
Publicly Held Corporation	2	*	*	*	1	*	*
Privately Held Corporation	**	**	$12,000	**	**	**	$ 500
Partnership	12	$ 8,775	10,700	$12,500	1	*	*
Proprietorship—Sole Owner	21	8,340	10,000	12,000	9	$700	1,000
Other	2	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	2	*	*	*	0	*	*
Coffee Shop	3	*	$7,500	*	2	*	*
Limited Menu—No Tableservice	2	*	*	*	2	*	*
Full Menu—Tableservice	**	**	12,000	**	**	**	$ 500
Limited Menu—Tableservice	36	$ 8,320	9,600	$12,000	22	$250	2,000
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	**	**	$12,000	**	**	**	$ 500
Several Localities	37	$ 8,365	12,000	$13,500	19	$100	8,000
Regional	7	7,800	7,800	12,575	2	*	*
National (U.S. Only)	6	18,500	25,000	25,000	0	*	*
International	0	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	68	$ 9,000	$10,000	$12,000	24	$400	$ 500
$1,000,000 to $1,999,999	38	9,800	12,000	14,445	14	275	750
$2,000,000 to $4,999,999	35	8,320	10,500	14,550	23	500	2,000
$5,000,000 to $9,999,999	15	7,800	12,000	14,725	2	*	*
$10,000,000 and Over	13	12,200	14,000	25,000	5	250	250
Sales Per Restaurant:							
Less than $500,000	43	$ 8,661	$10,000	$12,365	15	$375	$1,000
$500,000 to $999,999	61	9,100	10,000	12,000	28	500	1,600
$1,000,000 to $1,999,999	39	10,300	14,300	15,700	17	210	300
$2,000,000 and Over	26	12,000	12,490	16,750	8	250	250

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$9,000	11	$2,000	$2,000	$2,500	22	$ 501	$ 600	$1,800
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	4	2,000	2,000	2,000
**	14	400	500	1,070	**	**	1,140	**
*	1	*	*	*	2	*	*	*
**	**	**	$1,949	**	**	**	$1,000	**
*	0	*	*	*	7	$1,035	2,000	$2,000
$1,000	2	*	*	*	11	475	1,180	2,450
*	1	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	3	*	$ 500	*
*	1	*	*	*	1	*	*	*
**	**	**	$1,949	**	**	**	1,200	**
$9,000	2	*	*	*	24	$ 600	780	$1,400
*	0	*	*	*	0	*	*	*
**	11	$ 400	$ 500	$ 650	**	**	$1,200	**
$9,000	8	1,040	2,500	2,500	27	$ 500	600	$1,212
*	1	*	*	*	2	*	*	*
*	**	**	2,000	**	5	**	2,000	**
*	0	*	*	*	0	*	*	*
$1,000	1	*	*	*	35	$ 500	$1,000	$1,600
3,500	3	*	$ 500	*	23	500	1,200	2,000
9,000	7	$ 400	500	$1,200	26	600	1,000	1,225
*	1	*	*	*	7	500	1,000	1,400
250	**	**	2,000	**	10	1,500	1,750	2,000
$1,750	1	*	*	*	23	$ 500	$1,000	$1,700
9,000	1	*	*	*	36	500	1,000	1,250
500	8	$ 400	$ 450	$ 500	21	1,000	1,200	2,000
400	7	1,775	2,000	2,000	21	1,000	1,500	2,000

Exhibit 34
Compensation for Regional Manager—Operations[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	132	$22,620	$36,600	$45,500	86	$ 4,000	$ 7,207
Chain—Franchisor	18	25,000	29,900	55,800	18	7,000	12,000
Franchisee—Multiple Units	34	24,000	25,000	27,600	22	3,000	3,000
Franchisee—Single Unit	1	*	*	*	1	*	*
Independent	18	19,250	30,000	36,272	14	3,044	7,000
Type of Ownership:							
Publicly Held Corporation	57	$22,620	$30,000	$41,900	20	$ 4,600	$ 4,600
Privately Held Corporation	107	23,183	25,000	30,000	82	3,000	4,000
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	39	44,940	45,900	51,650	39	7,800	9,286
Type of Restaurant:							
Cafeteria—Full Menu	20	$30,000	$36,272	$42,545	16	$ 3,044	$ 7,000
Coffee Shop	25	20,000	25,000	25,000	22	2,000	8,250
Limited Menu—No Tableservice	63	25,000	33,716	44,940	50	3,000	4,600
Full Menu—Tableservice	35	27,000	36,600	40,850	25	6,000	7,800
Limited Menu—Tableservice	54	22,620	26,000	45,500	24	4,151	8,643
Other	2	*	*	*	0	*	*
Scope of Operation:							
Local Only	10	$20,000	$30,000	$30,000	4	$10,000	$11,000
Several Localities	52	23,183	29,141	31,000	35	2,850	4,600
Regional	48	24,000	25,000	30,000	41	3,000	3,000
National (U.S. Only)	39	25,000	36,600	44,940	27	4,788	10,190
International	54	22,620	42,545	47,750	34	7,642	9,286
Annual Sales Volume:							
Less than $1,000,000	1	*	*	*	1	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	6	$26,100	$42,500	$47,500	2	*	*
$5,000,000 to $9,999,999	23	19,750	24,000	27,000	13	$ 4,000	$ 8,000
$10,000,000 and Over	165	25,000	31,000	44,341	120	3,044	7,000
Sales Per Restaurant:							
Less than $500,000	105	$22,620	$25,000	$33,716	59	$ 3,000	$ 8,000
$500,000 to $999,999	54	24,500	36,600	41,900	44	3,044	4,600
$1,000,000 to $1,999,999	31	27,000	40,000	46,500	28	6,000	10,190
$2,000,000 and Over	5	24,837	40,850	40,850	5	4,675	11,500

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$ 9,286	30	$1,500	$2,480	$8,000	99	$2,000	$3,737	$ 8,000
14,800	8	2,000	2,000	2,000	14	2,600	5,000	5,000
4,500	13	1,350	1,500	1,500	29	5,012	5,850	7,000
*	1	*	*	*	1	*	*	*
7,500	2	*	*	*	12	2,227	4,000	3,000
$ 8,250	12	$1,500	$1,500	$2,185	47	$ 679	$3,000	$ 4,873
8,000	39	1,500	4,500	8,000	86	3,000	5,732	7,000
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
10,190	3	*	2,480	*	22	3,094	3,589	5,019
$ 7,000	0	*	*	*	16	$2,227	$9,000	$ 9,000
12,000	18	$2,000	$5,000	$8,000	24	5,000	5,000	8,000
9,430	21	1,500	1,500	2,185	42	3,000	5,850	7,000
11,500	8	1,350	2,480	2,480	23	3,737	4,257	6,450
9,286	7	3,625	5,000	5,000	50	679	3,000	3,589
*	0	*	*	*	0	*	*	*
$12,000	2	*	*	*	6	$3,000	$3,000	$ 4,000
6,000	20	$1,500	$1,500	$1,500	31	4,000	5,850	10,000
7,000	17	5,000	8,000	8,000	40	3,000	7,000	8,000
12,000	12	2,000	2,000	2,185	33	3,737	5,000	8,130
11,500	3	*	2,480	*	45	679	2,227	3,589
*	0	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
*	2	*	*	*	6	$4,400	$6,500	$ 9,000
$12,000	11	$1,262	$4,500	$5,000	14	2,500	3,000	4,825
10,000	41	1,500	2,000	5,000	126	2,600	5,000	7,000
$ 9,286	13	$1,500	$1,500	$4,875	86	$2,500	$3,589	$ 7,000
6,615	30	1,500	2,000	8,000	43	3,737	5,000	8,000
12,000	11	1,976	2,185	5,000	17	3,000	5,650	8,325
11,500	0	*	*	*	1	*	*	*

Exhibit 35
Compensation for Assistant Regional Manager—Operations[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	71	$29,100	$29,100	$29,100	**	**	$ 2,100
Chain—Franchisor	12	24,700	37,500	43,900	12	$1,000	7,729
Franchisee—Multiple Units	16	24,500	24,500	24,500	**	**	8,000
Franchisee—Single Unit	3	*	25,000	*	0	*	*
Independent	40	28,487	28,487	28,487	**	**	1,699
Type of Ownership:							
Publicly Held Corporation	56	$29,100	$29,100	$29,100	**	**	$ 2,100
Privately Held Corporation	64	24,500	28,487	28,487	62	$1,699	1,699
Partnership	3	*	25,000	*	0	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	19	37,329	37,329	38,972	19	3,692	3,692
Type of Restaurant:							
Cafeteria—Full Menu	40	$28,487	$28,487	$28,487	**	**	$ 1,699
Coffee Shop	0	*	*	*	0	*	*
Limited Menu—No Tableservice	62	29,100	29,100	29,100	**	**	2,100
Full Menu—Tableservice	7	22,500	25,000	28,125	3	*	10,000
Limited Menu—Tableservice	18	31,164	37,329	37,329	**	**	3,692
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	0	*	*	*	0	*	*
Several Localities	79	$24,700	$29,100	$29,100	**	**	2,100
Regional	1	*	*	*	1	*	*
National (U.S. Only)	17	37,329	37,329	37,329	**	**	3,692
International	45	28,487	28,487	28,487	**	**	1,699
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	3	*	$25,000	*	1	*	*
$5,000,000 to $9,999,999	3	*	37,500	*	3	*	$10,000
$10,000,000 and Over	133	$28,487	29,100	$29,100	131	$1,699	2,100
Sales Per Restaurant:							
Less than $500,000	28	$24,500	$24,500	$24,700	26	$4,364	$ 8,000
$500,000 to $999,999	107	28,487	29,100	29,100	107	1,699	2,100
$1,000,000 to $1,999,999	4	23,500	30,500	37,500	2	*	*
$2,000,000 and Over	3	*	25,000	*	0	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
**	**	**	$1,000	**	**	**	$13,342	**
$7,729	0	*	*	*	7	$1,700	1,700	$ 2,462
**	1	*	*	*	1	*	*	*
*	0	*	*	*	0	*	*	*
**	0	*	*	*	**	**	1,967	**
**	**	**	$1,000	**	4	$4,500	$ 4,750	$ 4,750
$1,849	3	*	300	*	**	**	1,967	**
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
4,701	0	*	*	*	19	1,700	13,342	13,342
**	0	*	*	*	**	**	$ 1,967	**
*	0	*	*	*	0	*	*	*
**	**	**	$1,000	**	**	**	1,700	**
*	2	*	*	*	7	$3,750	4,750	$ 8,312
**	0	*	*	*	0	*	*	*
*	1	*	*	*	**	**	13,342	**
*	0	*	*	*	0	*	*	*
**	**	**	$1,000	**	4	$4,500	$10,375	$14,500
*	1	*	*	*	1	*	*	*
**	0	*	*	*	**	**	13,342	**
**	0	*	*	*	**	**	1,967	**
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	1	*	*	*	3	*	$ 4,600	*
*	0	*	*	*	3	*	4,750	*
$3,692	**	**	$1,000	**	61	$1,967	1,967	$10,498
$8,000	1	*	*	*	8	$1,700	$ 1,700	$ 4,500
2,100	**	**	$1,000	**	**	**	1,967	**
*	2	*	*	*	4	4,750	9,625	14,500
*	0	*	*	*	0	*	*	*

Exhibit 36
Compensation for Regional Marketing Director[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	16	$31,050	$36,600	$36,600	0	*	*
Chain—Franchisor	5	35,200	35,200	35,200	5	$2,038	$2,038
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	0	*	*	*	0	*	*
Independent	0	*	*	*	0	*	*
Type of Ownership:							
Publicly Held Corporation	2	*	*	*	0	*	*
Privately Held Corporation	0	*	*	*	0	*	*
Partnership	0	*	*	*	0	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	19	$35,200	$36,600	$36,600	5	$2,038	$2,038
Type of Restaurant:							
Cafeteria—Full Menu	0	*	*	*	0	*	*
Coffee Shop	0	*	*	*	0	*	*
Limited Menu—No Tableservice	9	$26,512	$35,200	$35,200	5	$2,038	$2,038
Full Menu—Tableservice	0	*	*	*	0	*	*
Limited Menu—Tableservice	12	36,600	36,600	36,000	0	*	*
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	0	*	*	*	0	*	*
Several Localities	2	*	*	*	0	*	*
Regional	0	*	*	*	0	*	*
National (U.S. Only)	2	*	*	*	0	*	*
International	17	$35,200	$36,600	$36,600	5	$2,038	$2,038
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	0	*	*	*	0	*	*
$5,000,000 to $9,999,999	0	*	*	*	0	*	*
$10,000,000 and Over	21	$35,200	$36,600	$36,600	5	$2,038	$2,038
Sales Per Restaurant:							
Less than $500,000	19	$35,200	$36,600	$36,600	5	$2,038	$2,038
$500,000 to $999,999	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	2	*	*	*	0	*	*
$2,000,000 and Over	0	*	*	*	0	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data (see "Background" for an explanation).
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
*	0	*	*	*	14	$2,940	$2,940	$2,940
$2,038	0	*	*	*	5	1,300	1,300	1,300
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	2	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
$2,038	0	*	*	*	17	$1,300	$2,940	$2,940
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
$2,038	0	*	*	*	7	$1,300	$1,300	$1,350
*	0	*	*	*	0	*	*	*
*	0	*	*	*	12	2,940	2,940	2,940
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	2	*	*	*
$2,038	0	*	*	*	17	$1,300	$2,940	$2,940
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
$2,038	0	*	*	*	19	$1,300	$2,940	$2,940
$2,038	0	*	*	*	17	$1,300	$2,940	$2,940
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*

Exhibit 37
Compensation for Regional Personnel Director[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	26	$27,400	$31,110	$32,100	5	$4,110	$4,110
Chain—Franchisor	5	35,000	35,000	35,000	5	2,700	2,700
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	0	*	*	*	0	*	*
Independent	3	*	20,000	*	0	*	*
Type of Ownership:							
Publicly Held Corporation	5	$30,120	$30,120	$30,120	0	*	*
Privately Held Corporation	4	20,000	20,000	20,000	0	*	*
Partnership	0	*	*	*	0		*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Other	25	27,400	32,100	32,100	10	$2,700	$3,405
Type of Restaurant:							
Cafeteria--Full Menu	4	$20,000	$20,000	$20,000	0	*	*
Coffee Shop	5	30,120	30,120	30,120	0	*	*
Limited Menu—No Tableservice	12	27,400	27,400	35,000	10	$2,700	$3,405
Full Menu—Tableservice	0	*	*	*	0	*	*
Limited Menu—Tableservice	13	32,100	32,100	32,100	0	*	*
Other	0	*	*	*	0	*	*
Scope of Operation:							
Local Only	0	*	*	*	0	*	*
Several Localities	2	*	*	*	0	*	*
Regional	4	$20,000	$20,000	$20,000	0	*	*
National (U.S. Only)	5	30,120	30,120	30,120	0	*	*
International	23	30,925	32,100	32,100	10	$2,700	$3,405
Annual Sales Volume:							
Less than $1,000,000	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	0	*	*	*	0	*	*
$5,000,000 to $9,999,999	0	*	*	*	0	*	*
$10,000,000 and Over	34	$27,400	$32,100	$32,100	10	$2,700	$3,405
Sales Per Restaurant:							
Less than $500,000	33	$27,400	$32,100	$32,100	10	$2,700	$3,405
$500,000 to $999,999	0	*	*	*	0	*	*
$1,000,000 to $1,999,999	1	*	*	*	0	*	*
$2,000,000 and Over	0	*	*	*	0	*	*

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$4,110	0	*	*	*	18	$2,625	$2,625	$5,077
2,700	0	*	*	*	5	1,300	1,300	1,300
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	3	*	9,000	*
*	0	*	*	*	5	$7,530	$7,530	$7,530
*	0	*	*	*	3	*	9,000	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
$4,110	0	*	*	*	18	1,300	2,625	2,625
*	0	*	*	*	3	$9,000	$9,000	$9,000
*	0	*	*	*	5	7,530	7,530	7,530
$4,110	0	*	*	*	5	1,300	1,300	1,300
*	0	*	*	*	0	*	*	*
*	0	*	*	*	13	2,625	2,625	2,625
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	3	*	$9,000	*
*	0	*	*	*	5	$7,530	7,530	$7,530
$4,110	0	*	*	*	18	1,300	2,625	2,625
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
$4,110	0	*	*	*	26	$2,625	$2,625	$7,530
$4,110	0	*	*	*	26	$2,625	$2,625	$7,530
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*

Exhibit 38
Vacation Policy

Years of Service	Weeks of Vacation			
	Minimum	Mean	Maximum	Median
Up to one year	0	1.4	6	1
Up to two years	1	1.9	6	2
Up to five years	1	2.5	15	2
Up to ten years	1	3.0	7	3
More than ten years	1	3.3	10	3

Exhibit 39
Percentage Providing Various Perquisites

	Paid Completely		Paid Partially		Not at All/ No Answer	
	1981	1978	1981	1978	1981	1978
Medical Benefits	68%	69%	23%	22%	9%	9%
Group-Term Life Insurance	65	61	15	15	20	24
Split Dollar Life Insurance	8	0	3	10	89	90
Long-Term Disability	40	30	13	9	47	61
Death Benefits	44	37	10	7	46	56
Company-Furnished Meals	80	76	12	11	8	13
Company-Furnished Lodging	16	12	7	3	77	85
Meals for Family	25	17	19	15	56	68
Lodging for Family	5	3	4	4	91	92
Sabbatical Leaves	7	6	8	5	85	89
Travel and Entertainment Allowances	50	45	29	20	21	35
Interest-Free Loans	27	21	11	5	62	73
Tax, Investment or Other Advice	21	16	13	7	66	77
Medical Examinations	27	23	11	8	62	70
Professional Dues	60	49	11	7	29	44
Moving Expenses	33	17	12	8	55	65
Guaranteed Sales Price of Home When Moving	4	3	4	2	92	95
Educational Expense Reimbursement	44	30	23	17	33	54
Car	46	36	21	17	33	47
Housing	5	3	3	1	92	96
Dental Plan	27	14	10	6	63	80
Stock Purchase Plan	5%	5%	6%	4%	89%	92%

Vacation and supplemental compensation

In addition to information regarding executive compensation for each of the different positions, each respondent was asked to give information about policies regarding vacation, deferred compensation, stock options and perquisites.

Vacation policy

More than 70 percent of the respondents gave information about the vacation policies in effect in 1981 for most of their executives. As expected, the number of weeks of vacation given increases with years of service. For example, a median of one week of vacation was given for up to one year of service, two weeks of vacation for up to five years of service, and three weeks of vacation for more than five years of service. Exhibit 38 (page 68) also illustrates the minimum, mean and maximum weeks of vacation time reported for each increment of service.

Deferred compensation and stock options

Although only 12.3 percent of the companies responding (502 companies) reported having deferred compensation, this is a 58 percent increase over the 7.6 percent figure reported in *Executive Compensation and Benefits in the Foodservice Industry—1979*. The respondents also were asked to describe the type of deferred compensation that they offered. The most frequent responses were profit sharing, bonus/incentive plans and retirement/pension plans.

Of the 468 companies responding with regard to stock options, only 30 companies or 6.4 percent reported that their executives receive stock options. Of those reporting the type of stock option, 45 percent were qualified and the remainder were nonqualified, restricted or other.

Perquisites

Perquisites, or fringe benefits, are noncash forms of compensation given to executives in addition to their regular wages. From the list of perquisites shown in Exhibit 39, respondents were asked to check those that their companies paid completely, partially or not at all. In addition to giving 1981 results, we have included 1978 results from the last *Executive Compensation and Benefits in the Foodservice Industry* report. As Exhibit 39 shows, the percentages of companies paying all moving expenses and providing a dental plan in 1981 nearly doubled over the percentages reported in 1978. There also were significant increases in the percentages providing long-term disability, meals for families and educational expense reimbursement. It is interesting to note that the percentage of respondents providing every one of the perquisites increased during the three-year period.

Similar information, provided in Exhibit 40 (page 70), is analyzed by type of organization, type of restaurant and sales per unit.

Respondents also were asked if they had made any significant changes to their benefit program in the last year, and if so, to describe these changes. Nineteen percent of the 504 companies responding had made changes, and 66 of these described the following changes:

Changes Made to Benefit Program in Last Year:	Number Reporting Changes	Percent of Those Reporting Change*
Improved health and life insurance provisions	32	48.5%
Instituted profit sharing	9	13.6
Now provides dental plan	8	12.1
Now provides long-term disability	3	4.5
Dropped profit sharing	1	1.5
Now gives cash bonuses	8	12.1
Increased wages	3	4.5
Improved vacation policy	3	4.5
Instituted travel allowance	1	1.5
Removed paid holidays	1	1.5
Instituted pension plan	5	7.6
Established education reimbursement	1	1.5
Instituted stock purchase plan	1	1.5

*Does not total 100 percent due to multiple answers.

In addition, 128 companies reported that they were planning significant changes in their benefit program during the next two years. Of these, 94 gave the following explanations of these planned changes:

Changes Planned for Benefit Program in Next Two Years:	Number Reporting Changes	Percent of Those Reporting Change*
Provide profit sharing	27	28.7%
Provide stock options	11	11.7
Provide dental plan	16	17.0
Improve medical insurance coverage	22	23.4
Increase paid sick days	4	4.2
Institute pension/retirement plan	23	24.5
Provide cash bonuses	13	13.8
Improve life insurance plans	5	5.3
Provide IRA	2	2.1
Decrease insurance coverage	2	2.1

*Does not total 100 percent due to multiple answers.

Exhibit 40
Percentage Providing Various Perquisites—
By Type of Organization, Type of Restaurant and Sales Per Restaurant*

	Type of Organization											
	Chain—No Franchises		Chain—Franchisor		Franchisee—Multiple Units		Franchisee—Single Unit		Independent		Cafeteria—Full Menu	
	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY
Medical Benefits	59%	38%	69%	31%	75%	22%	69%	16%	69%	21%	63%	37%
Group-Term Life Insurance	70	26	69	23	77	13	67	13	62	12	62	31
Split Dollar Life Insurance	7	2	13	0	12	6	4	0	8	3	10	5
Long-Term Disability	55	16	67	17	39	17	43	14	36	10	48	24
Death Benefits	55	11	64	18	45	12	52	4	40	9	36	28
Company-Furnished Meals	75	13	54	15	82	12	68	19	84	11	83	3
Company-Furnished Lodging	21	10	10	20	24	3	8	4	14	8	29	8
Meals for Family	22	16	33	8	23	18	8	20	27	21	28	20
Lodging for Family	3	3	0	0	3	6	4	4	6	4	13	13
Sabbatical Leaves	6	3	0	0	6	3	8	0	8	11	17	4
Travel and Entertainment Allowances	63	22	64	21	56	24	39	32	46	31	64	29
Interest-Free Loans	23	11	9	0	8	13	17	13	33	11	44	8
Tax, Investment or Other Advice	14	14	20	10	17	11	24	8	23	13	29	17
Medical Examinations	46	6	27	0	13	13	28	0	24	14	52	20
Professional Dues	63	13	67	17	55	11	63	7	59	10	93	0
Moving Expenses	63	18	50	25	48	26	20	12	23	8	56	4
Guaranteed Sales Price of Home When Moving	11	8	0	0	3	0	4	4	2	3	0	9
Educational Expense Reimbursement	42	30	55	18	45	25	44	20	45	21	54	31
Car	66	21	69	15	65	21	29	25	39	21	59	11
Housing	5	2	0	0	3	0	4	0	6	4	0	9
Dental Plan	30	21	27	27	33	12	20	4	27	7	13	13
Stock Purchase Plan	5%	11%	10%	10%	3%	3%	8%	8%	5%	4%	0%	9%

*For those respondents providing detail. Response for "not at all" and "no answer" not shown.

Type of Restaurant										Sales Per Unit							
Coffee Shop		Limited Menu—No Tableservice		Full Menu—Tableservice		Limited Menu—Tableservice		Other		Less Than $500,000		$500,000 to $999,999		$1,000,000 $1,999,999		$2,000,000 and Over	
TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY	TOTALLY	PARTIALLY
70%	30%	68%	28%	67%	22%	75%	16%	50%	20%	64%	25%	72%	18%	70%	27%	64%	29%
72	11	76	15	61	13	68	14	70	10	63	13	67	9	71	16	60	33
0	14	11	6	7	3	8	2	13	0	9	3	7	1	6	3	14	11
50	5	51	17	35	10	41	14	50	10	39	15	38	8	39	14	49	20
53	11	61	8	39	8	51	10	38	0	40	10	40	9	51	12	53	14
80	15	67	17	83	12	81	11	100	0	77	14	81	13	88	9	75	19
6	6	9	11	16	8	17	2	13	13	12	8	20	5	12	11	11	6
18	18	14	14	25	22	33	16	33	22	14	17	27	21	34	18	33	23
0	0	0	2	6	4	4	2	0	0	5	2	5	5	1	5	6	3
0	12	11	4	4	10	12	8	0	0	4	3	3	8	9	13	8	14
68	16	55	21	45	32	49	31	60	40	50	27	54	22	47	36	44	46
12	6	23	11	26	12	34	9	25	25	26	10	22	12	38	10	28	16
11	17	25	9	18	14	24	9	25	13	23	8	20	14	17	9	17	29
28	11	27	11	25	11	31	6	0	25	24	6	23	11	29	12	33	25
39	17	58	14	59	11	59	11	180	10	61	9	60	14	56	11	62	15
28	11	44	22	27	10	37	14	43	14	30	14	31	14	41	13	40	13
0	6	4	6	4	2	7	5	0	0	3	2	3	3	7	6	0	3
29	35	46	30	43	19	49	23	60	20	42	25	45	20	44	28	51	26
55	25	59	17	41	22	43	22	50	40	41	25	44	20	53	14	53	24
0	12	4	4	6	4	3	2	0	0	7	2	3	4	3	1	0	6
35	18	26	17	30	8	24	7	25	13	18	10	30	11	36	7	24	19
6%	12%	8%	2%	4%	5%	8%	10%	14%	0%	6%	3%	4%	7%	4%	7%	5%	13%

Appendix I— Regional Adjustment to Executive Compensation

The figures presented in this report represent U.S. averages. Compensation information for specific regions or cities is not given since development of such data would require additional survey returns as well as a more complicated questionnaire designed for chains operating in more than one region of the country.

Compensation for some executive positions in the foodservice industry may be influenced in part by differences in the cost of living throughout the country. Studies show that the costs of housing, transportation and personal income taxes, in particular, tend to vary widely from one area of the country to another.

The index shown below, which is published by the U.S. Department of Labor, describes comparative costs on a city-by-city basis for a specified family budget in fall 1980. Operators who would like to see how the NRA's U.S. average executive compensation figures would work out if adjusted for regional differences in cost of living can use the index as a rough guideline.

To use the index, first establish the U.S. average for the position in question using the method described on page 7. After determining the U.S. average, refer to the table below to see how the figure can be adjusted to reflect the cost of living in your area. Then multiply the U.S. average salary figure by the index number for the specific city.

Hypothetical Compensation

Examples	U.S. Average		City Index		Executive Compensation
Boston:	$20,000	×	117	=	$23,400
Dallas:	$20,000	×	90	=	$18,000

Indexes of Comparative Costs Based on an Intermediate Budget for a Four-Person Family, Fall 1980*
(U.S. Urban Average Cost = 100)

Urban United States	100
Metropolitan Areas	101
Nonmetropolitan Areas	91
Northeast:	
Boston, MA	117
Buffalo, NY	104
New York/Northeastern NJ	116
Philadelphia, PA	105
Pittsburgh, PA	97
Nonmetropolitan Areas	101
North Central:	
Chicago, IL/Northwestern IN	101
Cincinnati, OH/KY/IN	98
Cleveland, OH	101
Detroit, MI	100
Kansas City, MO/KS	97
Milwaukee, WI	104
Minneapolis/St. Paul, MN	102
St. Louis, MO/IL	96
Nonmetropolitan Areas	92
South:	
Atlanta, GA	91
Baltimore, MD	101
Dallas, TX	90
Houston, TX	93
Washington, DC/MD/VA	109
Nonmetropolitan Areas	85
West:	
Denver, CO	99
Los Angeles/Long Beach, CA	97
San Diego, CA	98
San Francisco/Oakland, CA	107
Seattle/Everett, WA	101
Honolulu, HI	123
Nonmetropolitan Areas	95
Anchorage, AK	128

A word of caution: Many other factors, including such nonmonetary concerns as scenic, cultural or recreational attractions, as well as labor supply in specific areas of the country, may influence regional variations in compensation levels.

*The U.S. average cost for a specified intermediate level annual consumption budget was $23,134 in fall 1980.

Appendix II

Executive Compensation/Fringe Benefit Study Restaurant Industry

Survey Completion Instructions

1. Please type or print legibly.
2. General job descriptions are provided on the following page and should be read carefully. Titles may differ, so please try to include your company's positions into the definitions closest to them. If a particular position does not correspond to one in your company, please indicate "NA" (not applicable) next to the position listing in the questionnaire.
3. All restaurants should complete sections I and V, which involve general profile and supplemental information. Of the remaining three sections, only complete those that apply to your operation.
4. The base salary requested in sections II, III, IV is the guaranteed salary in dollars earned, though not necessarily received, excluding all bonuses and incentives. Please indicate the amounts earned from profit sharing and bonuses, also disregarding when they are actually received. Please list the actual annual dollar base salary or cash salary range (excluding any fringes) for the positions listed on the following page in your company as of August 1, 1981.

Job Descriptions

Please Read Carefully

Chief Executive Officer
Responsible for overall planning, controlling and performance of the company's restaurant(s). Establishes long range goals to maximize profits and long term growth. This position is the highest active level and represents the company to interested persons and the general public.

Executive Vice-President
Responsible for company performance under the direction of the Chief Executive Officer. Advises on planning and carries out controlling and operating functions as designated by the Chief Executive Officer.

Vice-President
Responsible for effective performance in a functional area such as operations, marketing or development. This may be a profit responsibility, or providing expert advice and assistance.

Treasurer
Responsible for the care and custody of funds and other financial assets and determining the amount and sources of funds required to meet outstanding and planned commitments. (If Treasurer has chief financial responsibility, report under Vice-President Finance.)

Controller
Responsible for the company's accounting practices, maintenance of its fiscal records, and the preparation of financial reports. Directs the development, analysis and interpretation of statistical and accounting information necessary for evaluating operations results. (If Controller has chief financial responsibility, report under Vice-President Finance.)

Regional Manager-Operations
Responsible for directing, coordinating and administrating all company-owned restaurant operations within a region. Implements policies, goals and objectives necessary for effective performance within the region.

Assistant Regional Manager-Operations
Assists the regional manager in achieving the goals and objectives of the region.

Regional Controller
Responsible for the functions and duties of the controller that are applicable to the region.

Regional Marketing Manager
Responsible for developing and executing overall marketing progress within the region.

Regional Distributor
Responsible for the distribution and/or sale of food, paper and other inventory and supply items to company-owned restaurant units and/or franchises within the region.

Regional Personnel Manager
Responsible for developing, implementing and coordinating policies and programs dealing with the personnel function within the region.

Regional Manager-Franchise Operations
Responsible for all franchise operations by coordinating and implementing policies, goals and objectives of the franchisor and the franchisee within the region.

Manager
Responsible for attaining the financial and organizational development objectives while maintaining a high standard of service. Responsibilities also include maintaining the restaurant's records, assuring a qualified staff and the development and improvement of customer goodwill.

Assistant Manager
Responsible for assisting the Manager in the daily operation of the restaurant and is normally responsible for restaurant operations when the manager is absent.

Night Manager
Responsible for performing as the manager during the night or secondary shift.

Manager Trainee
Responsible for participating in the restaurant's or the company's training program at an entry level position to prepare for manager status.

Maitre d'/Hostess
Responsible for supervising the serving of food, making arrangements with guests for banquets, luncheons, conventions and other social affairs and normally handles guest complaints.

Headwaiter
Responsible for assigning guests to tables in an effective and efficient manner and oversees the activity of waiters and other dining room employees.

Executive Chef
Responsible for meal planning and the supervision and coordination of chefs, cooks and other kitchen personnel to assure that food preparation is economical and technically correct. May also be responsible for food supply requisitions.

Chef
Responsible for estimating food consumption, menu planning, and supervising and assisting the cooks in preparing and cooking the meal.

Head Bartender
Responsible for supervising, instructing and assisting bartenders in mixing and serving drinks and for beverage orders and requisitions.

Executive Compensation/Fringe Benefit Study
RESTAURANT INDUSTRY

SECTION I.

I. Please fill in the number of restaurants for each category that applies.

Restaurants owned or co-owned and managed	300
Restaurants owned but not managed	301
Restaurants you are managing under contract	302
Restaurants you are operating under a lease.	303
Franchised restaurants (you are the franchisor)	304
Other (specify) _____	305

II. Type of organization which accounts for the largest portion of sales (check one)

Chain—no franchises	☐	
Chain—franchisor	☐	
Franchisee—multiple units	☐	306
Franchisee—single unit	☐	
Independent	☐	

III. Type of ownership (check one)

Publicly held corporation	☐	
Privately held corporation	☐	
Partnership	☐	307
Proprietorship—sole owner	☐	
Other (specify) _____	☐	

IV. Type of restaurant which accounts for the largest portion of sales (check one)

Cafeteria—Full Menu	☐	
Coffee Shop	☐	
Limited Menu—No Tableservice	☐	
Full Menu—Tableservice	☐	308
Limited Menu—Tableservice	☐	
Other (please specify) _____	☐	

V. Scope of operation (check one)

Operating on a local basis only	☐	
Operating in several localities within one or two states	☐	
Operating within only one region of the country	☐	309
Operating within the United States only	☐	
Operating internationally	☐	

VI. General information

Total number of seats in all company-operated restaurants	310
Total annual company-operated restaurant sales in 1981 (in round numbers)	311
Total number of employees in restaurant operations	312

VII. In what state is your Central Office located?

_____ 354

SECTION II.

*******TO BE COMPLETED BY RESTAURANT OPERATIONS HAVING A CENTRAL OFFICE*******

Title		Number of Employees in Position	Base Salary	Latest Distributed Average or Range		Total Estimated Cost of all Benefits†
				Annual Bonus and/or Incentive	Annual Profit Sharing	
	L&H use only					
CHIEF EXECUTIVE OFFICER	001-006					
EXECUTIVE VICE PRESIDENT	007-012					
VICE PRESIDENT OF:						
OPERATIONS	013-018					
FINANCE	019-024					
MARKETING	025-030					
PERSONNEL	031-036					
DEVELOPMENT	037-042					
FRANCHISES	043-048					
DISTRIBUTION/PURCHASING	049-054					
GENERAL COUNSEL	055-060					
REAL ESTATE	061-066					
TREASURER	067-072					
CONTROLLER	073-078					
OTHER (specify)						
_____	079-084					
_____	085-090					

†Please include the benefits listed in the table on page 8 of this questionnaire.

SECTION III.

*******TO BE COMPLETED BY: RESTAURANT CHAINS (Including franchisees with more than one unit.)**
INDEPENDENT FRANCHISEES WITH A SINGLE UNIT
INDEPENDENT RESTAURANTS, NOT AFFILIATED WITH A CHAIN

Title		Number of Employees in Position	Base Salary	Latest Distributed Average or Range		Total Estimated Cost of all Benefits†
				Annual Bonus and/or Incentive	Annual Profit Sharing	
	L&H use only					
UNIT MANAGER	091-096					
ASSISTANT MANAGER	097-102					
NIGHT MANAGER	103-108					
MANAGER TRAINEE	109-114					
MAITRE D'/HOSTESS	115-120					
HEADWAITER	121-126					
EXECUTIVE CHEF	127-132					
CHEF	133-138					
HEAD BARTENDER	139-144					
OTHER DEPARTMENT MANAGERS (specify)						
_____	145-150					
_____	151-156					
_____	157-162					
_____	163-168					

†Please include the benefits listed in the table on page 8 of this questionnaire.

SECTION IV.

*******TO BE COMPLETED BY RESTAURANT OPERATIONS WITH REGIONAL OFFICES******
(e.g. responsible for units within a geographic area)

Title		Number of Employees in Position	Base Salary	Latest Distributed Average or Range: Annual Bonus and/or Incentive	Latest Distributed Average or Range: Annual Profit Sharing	Total Estimated Cost of all Benefits†
	L&H use only					
REGIONAL MANAGER-OPERATIONS	169-174					
ASSISTANT REGIONAL MANAGER-OPERATIONS	175-180					
REGIONAL CONTROLLER	181-186					
REGIONAL MARKETING	187-192					
REGIONAL DISTRIBUTOR	193-198					
REGIONAL PERSONNEL	199-204					
REGIONAL MANAGER-FRANCHISE OPERATIONS	205-210					
OTHER (specify)						
	211-216					
	217-222					
	223-228					
	229-234					

Please indicate the typical number of restaurant units in a region: 313

† Please include the benefits listed in the table on page 8 of this questionnaire.

SECTION V.

The following vacation policies are in effect for most executives. Please list the number of weeks for each category:

Up to 1 year of service	_____ wks	314
Up to 2 years of service	_____ wks	315
Up to 5 years of service	_____ wks	316
Up to 10 years of service	_____ wks	317
More than 10 years of service	_____ wks	318

L&H use only

Do you have deferred compensation? yes ☐ no ☐ 319

If yes, what type is it? _____

_____ 320

If compensation is unfunded please indicate the average percentage of base salary paid by the employer.

_____ % 321

Do executives receive stock options? yes ☐ no ☐ 322

If yes, what type are they? _____

_____ 323

Do you offer any other type of compensation? yes ☐ no ☐ 324

If yes, please explain _____

_____ 325

Have you made any significant changes in your benefit program in the last year? yes ☐ no ☐ 326

If yes, please explain: _____

_____ 327

Are you planning any significant changes in your benefit program in the next two years? yes ☐ no ☐ 328

If yes, please explain: _____

_____ 329

Please check all perquisites that apply to the majority of the executives.

	Paid Completely	Paid Partially	Not at all	L&H use only
Medical benefits	☐	☐	☐	330
Group-term life insurance	☐	☐	☐	331
Split-dollar life insurance	☐	☐	☐	332
Long-term disability	☐	☐	☐	333
Death benefits	☐	☐	☐	334
Company-furnished meals	☐	☐	☐	335
Company-furnished lodging	☐	☐	☐	336
Meals for family	☐	☐	☐	337
Lodging for family	☐	☐	☐	338
Sabbatical leaves	☐	☐	☐	339
Travel and entertainment allowances	☐	☐	☐	340
Interest-free loans	☐	☐	☐	341
Tax, investment or other advice	☐	☐	☐	342
Medical examinations	☐	☐	☐	343
Professional dues	☐	☐	☐	344
Moving expenses	☐	☐	☐	345
Guaranteed sales price of home when moving	☐	☐	☐	346
Educational expense reimbursement	☐	☐	☐	347
Car	☐	☐	☐	348
Housing	☐	☐	☐	349
Dental plan	☐	☐	☐	350
Stock purchase plan	☐	☐	☐	351
Other (please specify) _____	☐	☐	☐	352
_____	☐	☐	☐	353

National Restaurant Association
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Washington, DC 20001